

State of Georgia

REPORT OF THE STATE AUDITOR JUNE 30, 2005

State of Georgia

SONNY PERDUE, GOVERNOR

Report of the State Auditor June 30, 2005

**Prepared by
State Accounting Office**

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State of Georgia

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INTRODUCTORY SECTION



DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington St. S.W. Suite 1-156
Atlanta, Georgia 30334

RUSSELL W. HINTON

STATE AUDITOR
(404) 656-2174

January 19, 2006

Members of the General Assembly
Of the State of Georgia

Greetings:

The Report of the State Auditor of Georgia for the fiscal year ended June 30, 2005, is hereby submitted. This report provides to the General Assembly information concerning financial compliance with the Amended Appropriations Act for the fiscal year 2005.

For the fiscal year ended June 30, 2005, the financial statements contained within the Report of the State Auditor were compiled by the State Accounting Office. The Department of Audits and Accounts performed certain procedures, which are enumerated in the accompanying "Independent Accountant's Report on Applying Agreed-Upon Procedures", for the purpose of assessing the accuracy of the financial information contained within the Report of the State Auditor.

The information contained in this report should not be construed to present the financial position or results of operations of the State of Georgia as a whole, nor does this report contain findings and recommendations for organizations included within the State of Georgia financial reporting entity. Such information will be presented in the State of Georgia Comprehensive Annual Financial Report and the State of Georgia Single Audit Report.

The Report of the State Auditor presents in the Financial Section both summary and detail level budgetary financial statements. Summary level statements present consolidated budgetary financial statements for appropriated State organizations. Detail level statements present the same financial information by individual organization. All financial statements are presented in compliance with Georgia's regulatory basis of accounting and State budget laws which differ from accounting principles generally accepted in the United State of America. In addition, the Report of the State Auditor presents in the Statistical Section ten year historical summaries of selected financial data.

Respectfully submitted,

Russell W. Hinton, CPA, CGFM
State Auditor

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FINANCIAL SECTION



DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington St. S.W. Suite 1-156
Atlanta, Georgia 30334

RUSSELL W. HINTON

STATE AUDITOR
(404) 656-2174

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Lynn H. Vellinga, State Accounting Officer
State Accounting Office
200 Piedmont Avenue
1604 West Tower
Atlanta, Georgia 30334

Dear Mr. Vellinga:

We have performed the procedures enumerated below, which were agreed to by the State Accounting Office on behalf of management of the State of Georgia, solely to assist you in assessing the accuracy of the State of Georgia's 2005 Report of the State Auditor. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

1. Select the top five remitting departments (other than the Department of Revenue) of cash receipts listed on the *Statement of Funds Available and Transfers – General Fund (Statutory Basis)* and confirm amounts with the remitting agency (either by PeopleSoft query or agency personnel) to ensure amounts reported on the *Statement of Funds Available and Transfers – General Fund (Statutory Basis)* is not different by more than \$1 million for each Department tested.

We did not note any exceptions as a result of our procedures.

2. Confirm remittances by the Department of Revenue to the Office of Treasury and Fiscal Services for the following tax types included in the *Statement of Funds Available and Transfers – General Fund (Statutory Basis)*. Determine if there are variances that are greater than \$1 million for any of the selected tax types:
 - a. Corporate Income Tax
 - b. Individual Income Tax
 - c. General Sales and Use Tax
 - d. Motor Fuel Tax
 - e. Tobacco Tax

We did not note any exceptions as a result of our procedures.

3. Confirm that the Office of Planning and Budget has concluded the warrant process and that net transfers included on the *Statement of Funds Available and Transfers – General Fund (Statutory Basis)* agree with the Office and Planning and Budget’s financial management system, *Budget Net*, for the FY 2005 Amended Appropriations Act.

We did not note any exceptions as a result of our procedures.

4. Recalculate the following reserved fund balances according to applicable statutes and determine if the amounts reflected on the *Combined Balance Sheet (Statutory Basis) – All Funds* are correct:
 - a. Lottery for Education - \$612,879,218.15
 - b. Revenue Shortfall Reserve - \$414,804,625.44
 - c. Tobacco Settlement Funds - \$173,223,902.07
 - d. Motor Fuel Taxes - \$802,293,540.31
 - e. Appropriation to the Department of Transportation - \$60,940,019.39
 - f. Guaranteed Revenue Debt Common Reserve Fund - \$71,830,871.25
 - g. Medicaid Reserves - \$364,389,489.30
 - h. Self Insurance Trust Fund - \$344,394,175.63

We did not note any exceptions as a result of our procedures.

5. Obtain a detail of *Unreserved, Undesignated Regular Surplus* balances reflected on the *Combined Balance Sheet (Statutory Basis) – All Funds*, by appropriated agency, and conduct the following:
 - a. For each appropriated agency, determine if the per agency surplus amount plus adjusting entries made by the State Accounting Office and the Department of Audits and Accounts (or other independent auditor, as appropriate) equal the total amount of surplus indicated for each agency.
 - b. For each appropriated agency, trace the per agency surplus amount to the accounting records.
 - c. Determine if total (final) surplus declared by appropriated agencies for FY 05 in the amount of \$33,656,991.29 was correctly allocated to the following:
 - i. Revenue Shortfall Reserve - \$33,656,991.29
 - ii. Unreserved, Undesignated Surplus – Regular -\$0.00

We did not note any exceptions as a result of our procedures.

6. Obtain a detail of *Unreserved, Undesignated Lottery for Education Surplus* balances reflected on the *Combined Balance Sheet (Statutory Basis) – All Funds*, by agency, and conduct the following:
 - a. For each applicable agency, determine if the per agency surplus amount plus adjusting entries made by the State Accounting Office and the Department of Audits and Accounts (or other independent auditor, as appropriate) equal the total amount of surplus indicated for each agency.
 - b. For each applicable agency, trace the per agency surplus amount to the accounting records.
 - c. Determine if total (final) surplus declared by appropriated agencies for FY 05 in the amount of \$54,784,386.29 was correctly allocated to *Unreserved, Undesignated Surplus – Lottery for Education*.

We did not note any exceptions as a result of our procedures.

7. Obtain a detail of *Unreserved, Undesignated Tobacco Settlement Funds* balances reflected on the *Combined Balance Sheet (Statutory Basis) – All Funds* (pages xx-xx), by agency, and conduct the following:
 - a. For each applicable agency, determine if the per agency surplus amount plus adjusting entries made by the State Accounting Office and the Department of Audits and Accounts (or other independent auditor, as appropriate) equal the total amount of surplus indicated for each agency.
 - b. For each applicable agency, trace the per agency surplus amount to the accounting records.
 - c. Determine if total (final) surplus declared by appropriated agencies for FY 05 in the amount of \$1,565,542.91 was correctly allocated to *Unreserved, Undesignated Surplus – Tobacco Settlement Funds*.

We did not note any exceptions as a result of our procedures.

8. Confirm, for each appropriated agency, that *Original Appropriation* amounts reported in the *Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit – Budget Fund* agree with the Office and Planning and Budget's financial management system, *Budget Net*.

We did not note any exceptions as a result of our procedures.

9. Confirm, for each appropriated agency, that *Final Budget* amounts reported in the *Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit – Budget Fund* agree with the Office and Planning and Budget's financial management system, *Budget Net*.

We did not note any exceptions as a result of our procedures.

10. Recalculate final budgeted amounts for appropriated agencies that are equal to 70% or greater of the total "Final Budget" column in the *Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit – Budget Fund*. Determine if there are any variances with the amounts reported in the Office and Planning and Budget's financial management system, *Budget Net*.

We did not note any exceptions as a result of our procedures.

11. Determine if expenditure amounts, for each appropriated agency, reported in the *Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit – Budget Fund* agree with the final expenditure amounts reported on the State Accounting Office working trial balances.

We did not note any exceptions as a result of our procedures.

12. Determine if expenditure amounts reported in the *Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit – Budget Fund* are reconciled to the accounting records maintained by each agency.

We did not note any exceptions as a result of our procedures.

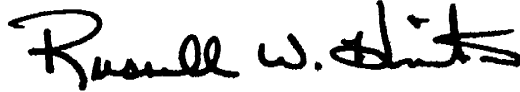
13. Determine if expenditures incurred in excess of authorized levels for all levels have been disclosed in the schedule of *Budgeted Object Classes Over Expended*.

We did not note any exceptions as a result of our procedures.

We were not engaged to, and did not conduct an examination, the object of which would be the expression of an opinion on compliance. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Russell W. Hinton". The signature is stylized with a large, looped "R" and a trailing flourish.

Russell W. Hinton, CPA, CGFM
State Auditor

January 19, 2006

SUMMARY STATEMENTS

State of Georgia

Combined Balance Sheet (Statutory Basis)

All Funds

June 30, 2005

| | | | | Totals | |
|---|---------------------|---------------------|---------------------|----------------------|----------------------|
| | Budget | General | Debt Service | (Memorandum Only) | |
| | Fund | Fund | Fund | June 30, 2005 | June 30, 2004 |
| Assets | | | | | |
| Cash and Cash Equivalents | \$ 931,624,458.68 | \$ 2,428,953,265.45 | \$ — | \$ 3,360,577,724.13 | \$ 2,214,360,347.39 |
| Investments | 372,018,015.61 | 927,313,223.86 | — | 1,299,331,239.47 | 1,747,458,990.23 |
| Accounts Receivable | | | | | |
| State Appropriation | 2,035,506,099.83 | 26,980.00 | — | 2,035,533,079.83 | 1,870,572,232.30 |
| Federal Financial Assistance | 2,923,020,414.03 | — | — | 2,923,020,414.03 | 2,439,849,894.28 |
| Other | 1,406,679,071.26 | 47,026,345.39 | — | 1,453,705,416.65 | 1,528,003,912.84 |
| Prepaid Expenditures | 33,272,670.60 | — | — | 33,272,670.60 | 62,227,990.26 |
| Inventories | 54,892,786.37 | — | — | 54,892,786.37 | 55,943,249.65 |
| Other Assets | 609,659,533.81 | — | — | 609,659,533.81 | 1,446,313.57 |
| Amount to be Provided for Retirement of General Obligation Bonds | — | — | 6,183,865,000.00 | 6,183,865,000.00 | 6,513,380,000.00 |
| Total Assets | \$ 8,366,673,050.19 | \$ 3,403,319,814.70 | \$ 6,183,865,000.00 | \$ 17,953,857,864.89 | \$ 16,433,242,930.52 |
| Liabilities and Fund Balances | | | | | |
| Liabilities: | | | | | |
| Contracts Payable | \$ 114,537,721.82 | \$ — | \$ — | \$ 114,537,721.82 | \$ 2,518,098,916.66 |
| Grants Payable | 377,942,563.08 | — | — | 377,942,563.08 | 410,925,735.23 |
| Accrued Payroll | 14,383,174.61 | — | — | 14,383,174.61 | 12,398,395.70 |
| Payroll Withholdings | 16,543,441.69 | — | — | 16,543,441.69 | 3,715,764.89 |
| Accounts Payable | 4,220,230,204.68 | — | — | 4,220,230,204.68 | 1,123,795,987.44 |
| Benefits Payable | 31,165,265.11 | — | — | 31,165,265.11 | 19,936,179.35 |
| Undrawn Appropriation Allotments | — | 2,035,533,079.83 | — | 2,035,533,079.83 | 1,870,572,232.30 |
| Undistributed Local Government Sales Tax | — | 102,900,000.00 | — | 102,900,000.00 | 76,200,000.00 |
| Unclaimed Bonds and Interest | — | 588,657.50 | — | 588,657.50 | 638,557.50 |
| Deferred Revenue | 259,996,221.26 | 516,248.23 | — | 260,512,469.49 | 227,308,238.54 |
| Incurred But Not Reported Claims - Health Claim Expense | 154,822,000.00 | — | — | 154,822,000.00 | 154,682,000.00 |
| General Obligation Bonds Payable | — | — | 6,183,865,000.00 | 6,183,865,000.00 | 6,513,380,000.00 |
| Other Liabilities | 633,644,470.42 | 664,649.60 | — | 634,309,120.02 | 22,429,675.65 |
| Total Liabilities | \$ 5,823,265,062.67 | \$ 2,140,202,635.16 | \$ 6,183,865,000.00 | \$ 14,147,332,697.83 | \$ 12,954,081,683.26 |
| Fund Balances: | | | | | |
| Colleges and Universities | \$ 184,174,022.78 | \$ — | \$ — | \$ 184,174,022.78 | \$ 171,454,302.33 |
| Reserved | | | | | |
| Midyear Adjustment Reserve | — | — | — | 0.00 | 145,846,447.42 |
| Revenue Shortfall Reserve | 33,656,991.29 | 381,147,634.15 | — | 414,804,625.44 | 51,577,479.30 |
| Lottery for Education | — | 612,879,218.15 | — | 612,879,218.15 | 559,365,301.70 |
| Appropriation to Department of Transportation | — | 60,940,019.39 | — | 60,940,019.39 | 45,333,051.01 |
| Motor Fuel Tax Funds | 802,293,540.31 | — | — | 802,293,540.31 | 957,652,263.30 |
| Debt Service | — | — | — | 0.00 | 2,498,172.19 |
| Guaranteed Revenue Debt Common Reserve | | | | | |
| Fund | 71,830,871.25 | — | — | 71,830,871.25 | 71,831,065.00 |
| State Revenue Collections | — | 34,899,425.78 | — | 34,899,425.78 | 50,728,264.77 |
| Old State Debt | — | 26,980.00 | — | 26,980.00 | 26,980.00 |
| Tobacco Settlement Funds | — | 173,223,902.07 | — | 173,223,902.07 | 169,339,553.50 |
| Federal Financial Assistance | 131,549,598.74 | — | — | 131,549,598.74 | 80,358,116.80 |
| Inventories | 47,101,797.01 | — | — | 47,101,797.01 | 48,728,852.93 |
| Health Insurance Claims | 112,610,133.78 | — | — | 112,610,133.78 | 341,785,212.75 |
| Medicaid Reserves | 364,389,489.30 | — | — | 364,389,489.30 | 335,675,626.27 |
| Public School Capital Outlay | 11,045,736.66 | — | — | 11,045,736.66 | 11,045,736.66 |
| Self Insurance Trust Fund | 344,394,175.63 | — | — | 344,394,175.63 | 0.00 |
| Underground Storage Trust Fund | 65,918,343.32 | — | — | 65,918,343.32 | 68,064,451.50 |
| Unissued Debt | 106,447,297.00 | — | — | 106,447,297.00 | 18,912,320.00 |
| Other Reserves | 193,446,872.93 | — | — | 193,446,872.93 | 262,754,602.72 |
| Unreserved | | | | | |
| Designated | 18,197,188.32 | — | — | 18,197,188.32 | 16,421,680.95 |
| Undesignated | | | | | |
| Surplus | | | | | |
| Regular | 0.00 | — | — | 0.00 | 0.00 |
| Lottery for Education | 54,784,386.29 | — | — | 54,784,386.29 | 16,917,204.44 |
| Tobacco Settlement Funds | 1,565,542.91 | — | — | 1,565,542.91 | 1,970,349.28 |
| Other | 2,000.00 | — | — | 2,000.00 | 50,874,212.44 |
| Total Fund Balances | \$ 2,543,407,987.52 | \$ 1,263,117,179.54 | \$ 0.00 | \$ 3,806,525,167.06 | \$ 3,479,161,247.26 |
| Total Liabilities and Fund Balances | \$ 8,366,673,050.19 | \$ 3,403,319,814.70 | \$ 6,183,865,000.00 | \$ 17,953,857,864.89 | \$ 16,433,242,930.52 |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Combined Statement of Changes in Fund Balances (Statutory Basis)

All Funds

For the Fiscal Year Ended June 30, 2005

| | Budget Fund | General Fund | Debt Service Fund | Totals (Memorandum Only) | |
|--|----------------------------|----------------------------|----------------------|-----------------------------|----------------------------|
| | | | | Year Ended | |
| | | | | June 30, 2005 | June 30, 2004 |
| Fund Balances - July 1 | | | | | |
| Colleges and Universities | \$ 171,454,302.33 | \$ — | \$ — | \$ 171,454,302.33 | \$ 122,862,912.24 |
| Reserved | 2,302,249,436.16 | 919,274,061.66 | — | 3,221,523,497.82 | 3,233,444,633.14 |
| Unreserved | | | | | |
| Designated | 16,421,680.95 | — | — | 16,421,680.95 | 18,925,485.42 |
| Undesignated | | | | | |
| Surplus | | | | | |
| Regular | — | — | — | 0.00 | 0.00 |
| Lottery for Education | 16,917,204.44 | — | — | 16,917,204.44 | 10,413,916.85 |
| Tobacco Settlement Funds | 1,970,349.28 | — | — | 1,970,349.28 | 3,794,857.76 |
| Other | 50,874,212.44 | — | — | 50,874,212.44 | 49,030,642.97 |
| | <u>\$ 2,559,887,185.60</u> | <u>\$ 919,274,061.66</u> | <u>\$ 0.00</u> | <u>\$ 3,479,161,247.26</u> | <u>\$ 3,438,472,448.38</u> |
| Additions | | | | | |
| Adjustments to Prior Year's Expenditures/Payables | \$ 190,335,810.37 | \$ — | \$ — | \$ 190,335,810.37 | \$ 347,730,934.53 |
| Excess of Funds Available over Expenditures and | | | | | |
| Other Financing Uses/Transfers | 1,300,282,003.04 | 1,212,388,914.77 | 0.00 | 2,512,670,917.81 | 2,562,774,999.63 |
| Increase (Decrease) in Inventories | 578,927.85 | — | — | 578,927.85 | (507,409.74) |
| Non-Mandatory Transfers | 15,625,286.34 | — | — | 15,625,286.34 | 11,778,784.31 |
| Prior Year's Checks Voided | 51,184.20 | — | — | 51,184.20 | 128,526.01 |
| Reimbursement of Prior Year's Expenditures | 13,251,999.31 | — | — | 13,251,999.31 | 54,591,673.72 |
| Self Insurance Trust Fund Added to | | | | | |
| Appropriations Act | 411,682,558.77 | — | — | 411,682,558.77 | 0.00 |
| Other Additions | 17,347,128.56 | — | — | 17,347,128.56 | 13,179,203.27 |
| | <u>\$ 1,949,154,898.44</u> | <u>\$ 1,212,388,914.77</u> | <u>\$ 0.00</u> | <u>\$ 3,161,543,813.21</u> | <u>\$ 2,989,676,711.73</u> |
| Deductions | | | | | |
| Unreserved Fund Balance (Surplus) Returned to | | | | | |
| Office of Treasury and Fiscal Services | | | | | |
| Year Ended June 30, 2003 | \$ — | \$ — | \$ — | \$ 0.00 | \$ 90,151,927.65 |
| Year Ended June 30, 2004 | 120,751,025.78 | — | — | 120,751,025.78 | 75,508,270.43 |
| Year Ended June 30, 2005 | 5,872,728.40 | — | — | 5,872,728.40 | 0.00 |
| Adjustments to Prior Year's Revenues/Receivables | 78,173,440.54 | — | — | 78,173,440.54 | (3,452,589.14) |
| Fund Balance Carried Over from Prior Year as | | | | | |
| Funds Available | 1,663,327,485.45 | 868,545,796.89 | — | 2,531,873,282.34 | 2,717,263,985.16 |
| Increase in Prior Year's Incurred But Not Reported | | | | | |
| Claims Liability - Health Claim Expense | 140,000.00 | — | — | 140,000.00 | 10,682,000.00 |
| Mandatory Transfers | 757,950.44 | — | — | 757,950.44 | (2,386,591.07) |
| Refunds and Recoveries (Net) of Medicaid | | | | | |
| Benefits - Medicaid Special Holding Account | — | — | — | 0.00 | 57,983,330.93 |
| Budget Units (Authorities) Removed from | | | | | |
| Appropriations Act | 91,614,651.17 | — | — | 91,614,651.17 | 0.00 |
| Other Deductions | 4,996,814.74 | — | — | 4,996,814.74 | 3,237,578.89 |
| | <u>\$ 1,965,634,096.52</u> | <u>\$ 868,545,796.89</u> | <u>\$ 0.00</u> | <u>\$ 2,834,179,893.41</u> | <u>\$ 2,948,987,912.85</u> |
| Fund Balances - June 30 | <u>\$ 2,543,407,987.52</u> | <u>\$ 1,263,117,179.54</u> | <u>\$ 0.00</u> | <u>\$ 3,806,525,167.06</u> | <u>\$ 3,479,161,247.26</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2005

| | Original Appropriation | Final Budget | Actual | Variance Positive (Negative) |
|--|---------------------------|----------------------|----------------------|---------------------------------|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 15,448,164,768.00 | \$ 15,625,848,315.00 | \$ 15,622,227,507.00 | \$ (3,620,808.00) |
| Lottery Proceeds | 771,553,228.00 | 776,892,107.00 | 776,892,107.00 | 0.00 |
| Tobacco Settlement Funds | 156,370,000.00 | 156,370,000.00 | 156,370,000.00 | 0.00 |
| Federal Revenues | 7,704,412,702.00 | 11,044,320,173.27 | 9,721,474,466.99 | (1,322,845,706.28) |
| Other Revenues Retained | 4,731,916,530.00 | 7,604,871,636.75 | 6,602,953,125.47 | (1,001,918,511.28) |
| Total Revenues | \$ 28,812,417,228.00 | \$ 35,208,302,232.02 | \$ 32,879,917,206.46 | \$ (2,328,385,025.56) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Fund Balance | — | 1,518,662,384.24 | 1,663,327,485.45 | 144,665,101.21 |
| Total Funds Available | \$ 28,812,417,228.00 | \$ 36,726,964,616.26 | \$ 34,543,244,691.91 | \$ (2,183,719,924.35) |
| Expenditures | | | | |
| Personal Services | \$ 2,294,951,647.00 | \$ 2,483,595,476.32 | \$ 2,421,619,019.17 | \$ 61,976,457.15 |
| Regular Operating Expenses | 374,534,946.00 | 693,445,950.78 | 618,528,173.63 | 74,917,777.15 |
| Travel | 24,412,089.00 | 30,977,232.00 | 24,884,447.04 | 6,092,784.96 |
| Motor Vehicle Purchases | 8,544,787.00 | 14,570,191.00 | 11,841,004.76 | 2,729,186.24 |
| Equipment | 18,340,663.00 | 38,424,903.00 | 35,062,864.11 | 3,362,038.89 |
| Computer Charges | 232,512,694.00 | 338,100,057.21 | 292,452,822.43 | 45,647,234.78 |
| Real Estate Rentals | 72,636,836.00 | 80,922,484.00 | 79,047,807.48 | 1,874,676.52 |
| Telecommunications | 54,726,972.00 | 66,642,497.00 | 59,295,365.57 | 7,347,131.43 |
| Per Diem and Fees | 70,940,451.00 | 127,904,369.00 | 109,404,315.88 | 18,500,053.12 |
| Contracts | 385,862,840.00 | 788,444,052.78 | 731,908,943.93 | 56,535,108.85 |
| Capital Outlay | 1,224,376,366.00 | 2,472,411,026.91 | 1,780,261,705.90 | 692,149,321.01 |
| General Obligation Debt Sinking Fund | 923,167,993.00 | 905,611,482.00 | 816,478,148.75 | 89,133,333.25 |
| State of Georgia Guaranteed Revenue Debt Common | | | | |
| Reserve Fund | 25,893,451.00 | 0.00 | 0.00 | 0.00 |
| Other | | | | |
| Personal Services - Staff | 18,478,494.00 | 17,878,402.00 | 16,288,596.71 | 1,589,805.29 |
| Personal Services - Elected Officials | 5,082,855.00 | 5,265,355.00 | 5,154,023.50 | 111,331.50 |
| Travel - Staff | 85,000.00 | 85,000.00 | 53,616.73 | 31,383.27 |
| Travel - Elected Officials | 1,500.00 | 1,500.00 | 0.00 | 1,500.00 |
| Per Diem and Fees - Staff | 157,234.00 | 157,234.00 | 54,919.46 | 102,314.54 |
| Contracts - Staff | 104,000.00 | 104,000.00 | 77,125.00 | 26,875.00 |
| Per Diem and Fees - Elected Officials | 3,070,527.00 | 3,018,027.00 | 2,423,433.39 | 594,593.61 |
| Contracts - Elected Officials | 712,686.00 | 712,686.00 | 639,460.52 | 73,225.48 |
| Photography | 95,000.00 | 95,000.00 | 21,593.00 | 73,407.00 |
| Expense Reimbursement Account | 1,652,000.00 | 1,652,000.00 | 1,420,204.84 | 231,795.16 |
| Other Operating | 106,609,755.00 | 115,220,159.89 | 114,906,511.08 | 313,648.81 |
| Prosecuting Attorney's Council | 5,397,197.00 | 6,604,800.50 | 6,575,181.34 | 29,619.16 |
| Judicial Administrative Districts | 2,218,693.00 | 2,287,212.51 | 2,186,825.09 | 100,387.42 |
| Payment to Council of Superior Court Clerks | 144,925.00 | 466,076.00 | 466,076.00 | 0.00 |
| Payment to Resource Center | 800,000.00 | 800,000.00 | 800,000.00 | 0.00 |
| Payment to Georgia Public Defender Standards Council | 23,290,000.00 | 37,888,094.24 | 34,959,390.08 | 2,928,704.16 |
| Self Insurance Trust Fund | 132,900,000.00 | 132,900,000.00 | 112,413,588.45 | 20,486,411.55 |
| Direct Payments to Georgia Building Authority for | | | | |
| Operations | 612,556.00 | 612,556.00 | 612,556.00 | 0.00 |
| Materials for Resale | 3,245,600.00 | 3,245,600.00 | 2,775,547.16 | 470,052.84 |
| Health Planning Review Board Operations | 30,473.00 | 60,473.00 | 60,376.03 | 96.97 |

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State of Georgia

Statement of Funds Available and Expenditures Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2005

| | Original Appropriation | Final Budget | Actual | Variance Positive (Negative) |
|--|---------------------------|------------------|------------------|---------------------------------|
| Payments to Aviation Hall of Fame | \$ 35,590.00 | \$ 35,590.00 | \$ 35,590.00 | \$ 0.00 |
| Payments to Golf Hall of Fame | 60,500.00 | 60,500.00 | 60,500.00 | 0.00 |
| Payments to Georgia Technology Authority | 15,339,112.00 | 18,114,112.00 | 18,114,112.00 | 0.00 |
| Removal of Hazardous Waste | 87,994.00 | 87,994.00 | 87,994.00 | 0.00 |
| Market Bulletin Postage | 566,619.00 | 566,619.00 | 566,619.00 | 0.00 |
| Payments to Athens and Tifton Veterinary Laboratories | 3,189,678.00 | 3,189,678.00 | 3,189,678.00 | 0.00 |
| Poultry Veterinary Diagnostic Laboratories in Canton, Dalton, Douglas, Oakwood, Statesboro, Carroll, Macon, Mitchell, and Monroe | 2,889,986.00 | 2,889,986.00 | 2,889,986.00 | 0.00 |
| Veterinary Fees | 142,000.00 | 142,000.00 | 136,724.50 | 5,275.50 |
| Indemnities | 10,000.00 | 10,000.00 | 9,746.90 | 253.10 |
| Advertising Contract | 425,000.00 | 425,000.00 | 424,999.96 | 0.04 |
| Renovation, Construction, Repairs and Maintenance Projects at Major and Minor Markets | 653,000.00 | 786,734.00 | 786,733.65 | 0.35 |
| Contract - Federation of Southern Cooperatives | 37,050.00 | 37,050.00 | 37,050.00 | 0.00 |
| Contracts for Regional Planning and Development | 1,779,593.00 | 1,779,593.00 | 1,779,593.00 | 0.00 |
| Local Assistance Grants | 252,500.00 | 354,356.00 | 147,568.56 | 206,787.44 |
| Appalachian Regional Commission Assessment | 163,000.00 | 163,000.00 | 163,000.00 | 0.00 |
| HUD-Community Development Block Pass thru Grants | 30,000,000.00 | 50,288,496.00 | 41,530,328.53 | 8,758,167.47 |
| Community Service Grants | 5,000,000.00 | 5,029,000.00 | 4,054,310.87 | 974,689.13 |
| Home Program | 3,122,606.00 | 3,122,606.00 | 3,122,606.00 | 0.00 |
| Local Development Fund | — | 0.00 | (23,305.00) | 23,305.00 |
| Payment to State Housing Trust Fund | 2,778,750.00 | 2,778,750.00 | 2,778,750.00 | 0.00 |
| Regional Economic Business Assistance Grants - GHFA | 2,667,600.00 | 2,667,600.00 | 2,667,600.00 | 0.00 |
| Contracts for Homeless Assistance | 1,250,000.00 | 0.00 | 0.00 | 0.00 |
| HUD Section 8 Rental Assistance | 50,000,000.00 | 106,000,000.00 | 105,624,700.82 | 375,299.18 |
| GHFA - Georgia Cities Foundation | 694,687.00 | 694,687.00 | 694,687.00 | 0.00 |
| Georgia Leadership Infrastructure Investment Fund | — | 495,000.00 | 495,000.00 | 0.00 |
| Payment to Georgia Environmental Facilities Authority | 275,000.00 | 275,000.00 | 275,000.00 | 0.00 |
| Payments to Georgia Sports Hall of Fame | 702,761.00 | 716,733.00 | 716,733.00 | 0.00 |
| Georgia Regional Transportation Authority | 4,503,574.00 | 4,334,685.00 | 4,334,685.00 | 0.00 |
| One Georgia | 47,123,333.00 | 47,123,333.00 | 47,123,333.00 | 0.00 |
| GHFA - Life Sciences Facilities Fund | — | 2,000,000.00 | 2,000,000.00 | 0.00 |
| HMO Contracts | 285,327,050.00 | 533,800,000.00 | 509,597,376.10 | 24,202,623.90 |
| Medicaid Benefits, Penalties and Disallowances | 5,628,844,700.00 | 7,490,607,593.00 | 6,572,276,656.62 | 918,330,936.38 |
| Audit Contracts | 1,097,500.00 | 2,646,270.00 | 2,646,270.00 | 0.00 |
| Purchase of Service Contracts | 151,893,559.00 | 249,366,253.00 | 228,348,822.47 | 21,017,430.53 |
| Grant in Aid to Counties | 150,433,677.00 | 219,194,814.00 | 203,563,039.86 | 15,631,774.14 |
| Health Insurance Payments | 1,009,000,000.00 | 1,560,000,000.00 | 1,473,349,145.47 | 86,650,854.53 |
| Medical Fair | 50,511.00 | 49,511.00 | 49,090.96 | 420.04 |
| Loan Repayment Program | 300,757.00 | 400,757.00 | 378,031.00 | 22,726.00 |
| Medical Scholarships | 728,000.00 | 728,000.00 | 647,698.35 | 80,301.65 |
| Capitation Contracts for Family Practice Residency | 3,646,792.00 | 3,646,792.00 | 3,553,016.27 | 93,775.73 |
| Residency Capitation Grants | 1,941,782.00 | 1,941,782.00 | 1,941,781.44 | 0.56 |
| Medical Student Capitation | 3,428,706.00 | 3,428,706.00 | 3,428,706.00 | 0.00 |
| Mercer School of Medicine Grant | 17,960,862.00 | 17,960,862.00 | 17,960,862.00 | 0.00 |
| Morehouse School of Medicine Grant | 10,141,628.00 | 10,141,628.00 | 10,141,628.00 | 0.00 |
| SREB Payments | 493,379.00 | 493,379.00 | 81,900.00 | 411,479.00 |
| Pediatric Residency Capitation | 418,046.00 | 418,046.00 | 405,603.83 | 12,442.17 |
| Preventive Medicine Capitation | 105,780.00 | 96,965.00 | 96,935.18 | 29.82 |
| Benefits | 360,067,504.00 | 493,103,359.00 | 464,939,547.19 | 28,163,811.81 |
| Payments to Nursing Homes | 272,608,762.00 | 255,649,284.00 | 255,115,083.78 | 534,200.22 |
| PeachCare Benefits, Penalties and Disallowances | 270,035,204.00 | 357,341,268.00 | 263,157,121.34 | 94,184,146.66 |
| Utilities | 40,380,390.00 | 48,121,083.00 | 47,950,023.40 | 171,059.60 |
| Court Costs | 1,300,000.00 | 1,300,000.00 | 1,275,353.10 | 24,646.90 |
| County Subsidy | 37,726,400.00 | 37,076,400.00 | 37,076,400.00 | 0.00 |
| County Subsidy for Jails | 6,450,000.00 | 11,882,282.00 | 11,882,282.00 | 0.00 |

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State of Georgia

Statement of Funds Available and Expenditures Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2005

| | Original Appropriation | Final Budget | Actual | Variance Positive (Negative) |
|--|---------------------------|--------------------|--------------------|---------------------------------|
| Central Repair Fund | \$ — | \$ 0.00 | \$ (3,609.19) | \$ 3,609.19 |
| Payments to Central State Hospital for Meals | 4,268,025.00 | 4,490,250.00 | 4,490,249.72 | 0.28 |
| Payments to Central State Hospital for Utilities | 1,627,150.00 | 1,631,842.00 | 1,631,021.57 | 820.43 |
| Payments to Public Safety for Meals | 577,160.00 | 577,160.00 | 577,160.00 | 0.00 |
| Inmate Release Fund | 1,450,000.00 | 1,600,305.00 | 1,599,999.98 | 305.02 |
| Health Services Purchases | 132,807,968.00 | 151,299,052.00 | 151,166,389.88 | 132,662.12 |
| University of Georgia - College of Veterinary Medicine | | | | |
| Contracts | 449,944.00 | 467,005.00 | 467,005.00 | 0.00 |
| Minor Construction Fund | — | 168,200.00 | 152,093.41 | 16,106.59 |
| Capital Leases | 9,930.00 | 9,930.00 | 0.00 | 9,930.00 |
| QBE Formula Grants: | | | | |
| Kindergarten/Grades 1 - 3 | 1,707,110,524.00 | 1,746,714,499.00 | 1,746,714,499.00 | 0.00 |
| Grades 4 - 8 | 1,564,815,699.00 | 1,568,914,127.00 | 1,568,914,127.00 | 0.00 |
| Grades 9 - 12 | 765,460,363.00 | 799,396,679.00 | 799,396,679.00 | 0.00 |
| Limited English-Speaking Students Program | 70,492,962.00 | 77,913,970.00 | 77,913,970.00 | 0.00 |
| Alternative Programs | 70,537,965.00 | 72,963,054.00 | 72,963,054.00 | 0.00 |
| Vocational Education Laboratories | 202,846,671.00 | 213,020,019.00 | 213,020,019.00 | 0.00 |
| Special Education | 796,138,993.00 | 831,601,087.00 | 831,601,087.00 | 0.00 |
| Gifted | 192,300,693.00 | 204,124,464.00 | 204,124,464.00 | 0.00 |
| Remedial Education | 22,033,782.00 | 20,816,983.00 | 20,816,983.00 | 0.00 |
| Additional Instruction | 47,742,553.00 | 48,356,585.00 | 48,356,585.00 | 0.00 |
| Staff Development and Professional Development | 31,135,509.00 | 31,984,312.00 | 31,984,312.00 | 0.00 |
| Media | 149,198,288.00 | 153,108,562.00 | 153,108,562.00 | 0.00 |
| Indirect Cost | 922,876,443.00 | 943,561,277.00 | 943,561,277.00 | 0.00 |
| Pupil Transportation | 151,866,803.00 | 151,866,803.00 | 151,852,510.00 | 14,293.00 |
| Local Five Mill Share | (1,264,596,078.00) | (1,263,578,713.00) | (1,263,578,711.00) | (2.00) |
| Mid-Term Adjustment Reserve | — | 21,636,338.00 | 21,636,338.00 | 0.00 |
| Teacher Salary Schedule Adjustment | 85,296,749.00 | 0.00 | 0.00 | 0.00 |
| Other Categorical Grants: | | | | |
| Equalization Formula | 341,006,547.00 | 345,185,556.00 | 345,166,675.00 | 18,881.00 |
| Sparsity Grants | 6,352,443.00 | 6,352,443.00 | 6,341,321.00 | 11,122.00 |
| Special Education Low - Incidence Grants | 826,722.00 | 826,722.00 | 801,327.00 | 25,395.00 |
| Non-QBE Grants: | | | | |
| Next Generation School Grants | 375,000.00 | 200,000.00 | 100,000.00 | 100,000.00 |
| Youth Apprenticeship Grants | 3,811,974.00 | 3,811,974.00 | 3,747,750.00 | 64,224.00 |
| High School Program - Agriculture Ed | 7,329,561.00 | 9,408,138.00 | 9,152,057.00 | 256,081.00 |
| High School Program - Tech/Career Ed | 43,268,748.00 | 43,825,582.00 | 37,690,952.46 | 6,134,629.54 |
| Payment of Federal Funds to Board of Technical and | | | | |
| Adult Education | 16,909,425.00 | 21,394,149.00 | 19,530,863.11 | 1,863,285.89 |
| Title I-A Improving Basic Programs - LEA's | 309,883,868.00 | 430,906,100.00 | 429,252,427.00 | 1,653,673.00 |
| Title I-B Even Start | 6,106,270.00 | 7,293,110.00 | 7,241,735.00 | 51,375.00 |
| Instructional Services for the Handicapped | 191,495,397.00 | 337,240,727.00 | 336,899,092.00 | 341,635.00 |
| Retirement (H.B. 272 and H.B. 1321) | 5,508,750.00 | 5,508,750.00 | 5,508,750.00 | 0.00 |
| Title VI-A State Assessment Programs | — | 9,704,191.00 | 9,428,919.00 | 275,272.00 |
| Tuition for the Multi-Handicapped | 1,658,859.00 | 1,658,859.00 | 1,658,859.00 | 0.00 |
| PSAT | 719,129.00 | 754,165.00 | 754,165.00 | 0.00 |
| School Lunch (Federal) | 188,375,722.00 | 416,708,266.00 | 366,658,398.39 | 50,049,867.61 |
| Education of Homeless Children/Youth | 1,448,517.00 | 2,263,251.00 | 2,263,251.00 | 0.00 |
| Pay for Performance | 2,667,165.00 | 657,400.00 | 657,400.00 | 0.00 |
| Pre-School Handicapped Program | 23,501,959.00 | 23,501,959.00 | 23,501,959.00 | 0.00 |
| Mentor Teachers | 1,099,132.00 | 1,099,132.00 | 1,099,080.90 | 51.10 |
| Advanced Placement Exams | 1,608,000.00 | 2,632,807.00 | 2,632,807.00 | 0.00 |
| Serve America Program | 150,000.00 | 752,037.00 | 590,802.00 | 161,235.00 |
| Title IV-A1, Safe and Drug Free Schools | 10,567,629.00 | 14,295,506.00 | 13,261,875.31 | 1,033,630.69 |
| School Lunch (State) | 35,221,838.00 | 35,221,838.00 | 35,211,286.00 | 10,552.00 |
| Charter Schools | 7,271,436.00 | 6,879,395.00 | 3,769,687.00 | 3,109,708.00 |
| Refugee School Impact | 639,390.00 | 734,883.00 | 448,886.00 | 285,997.00 |

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State of Georgia

Statement of Funds Available and Expenditures Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2005

| | Original Appropriation | Final Budget | Actual | Variance Positive (Negative) |
|---|---------------------------|------------------|------------------|---------------------------------|
| Title V, Innovative Programs | \$ 9,389,202.00 | \$ 9,212,255.00 | \$ 9,181,760.00 | \$ 30,495.00 |
| Health Insurance - Non-Cert. Personnel and Retired Teachers | 107,826,070.00 | 107,826,070.00 | 107,826,070.00 | 0.00 |
| Title II Math/Science Grant (Federal) | — | 6,927,905.00 | 2,709,528.00 | 4,218,377.00 |
| Migrant Education (State) | 267,535.00 | 267,535.00 | 267,534.00 | 1.00 |
| Regional Education Service Agencies | 11,183,730.00 | 11,183,730.00 | 11,183,730.00 | 0.00 |
| Severely Emotionally Disturbed | 63,640,359.00 | 70,485,924.00 | 69,677,356.00 | 808,568.00 |
| Georgia Learning Resources System | 3,321,742.00 | 6,968,578.00 | 6,860,193.00 | 108,385.00 |
| Special Education at State Institutions | 3,556,873.00 | 3,556,873.00 | 3,445,000.00 | 111,873.00 |
| Byrd Honor Scholarships | 1,180,500.00 | 1,212,000.00 | 1,212,000.00 | 0.00 |
| Title I-F, Comprehensive School Reform | 8,478,748.00 | 18,554,236.00 | 8,546,470.00 | 10,007,766.00 |
| Character Education | 250,000.00 | 0.00 | 0.00 | 0.00 |
| National Teacher Certification | 10,403,035.00 | 9,228,679.00 | 8,328,770.00 | 899,909.00 |
| Principal Supplements | 5,361,125.00 | 5,361,125.00 | 5,361,125.00 | 0.00 |
| Grants for School Nurses | 30,000,000.00 | 30,000,000.00 | 30,000,000.00 | 0.00 |
| Reading and Math Programs | 50,365,172.00 | 28,115,683.00 | 28,107,964.62 | 7,718.38 |
| Student Testing | 11,125,646.00 | 18,368,090.00 | 18,368,090.00 | 0.00 |
| Internet Access | 3,644,339.00 | 3,644,339.00 | 3,644,339.00 | 0.00 |
| School Improvement Teams | 11,636,228.00 | 11,636,228.00 | 11,558,790.97 | 77,437.03 |
| Communities in Schools | 1,320,623.00 | 1,320,623.00 | 1,320,623.00 | 0.00 |
| Title I-B Reading First | — | 50,412,208.00 | 25,266,707.00 | 25,145,501.00 |
| Title I-C Migrant Education (Federal) | 8,548,626.00 | 10,258,931.00 | 10,225,431.00 | 33,500.00 |
| Title I-D Neglected and Delinquent | 2,000,255.00 | 3,189,739.00 | 1,189,484.00 | 2,000,255.00 |
| Title II-A Improving Teacher Quality | 72,520,695.00 | 89,615,176.00 | 89,615,167.00 | 9.00 |
| Title II-D Enhancing Education Thru Technology | 17,712,888.00 | 30,367,332.00 | 28,601,143.00 | 1,766,189.00 |
| Title III-A English Language | 6,786,358.00 | 12,428,105.00 | 12,428,105.00 | 0.00 |
| Title IV-B 21st Century Communication | 8,691,764.00 | 34,363,838.00 | 34,338,685.43 | 25,152.57 |
| Title VI-B Rural and Low-Income | 6,941,585.00 | 8,111,368.00 | 7,963,677.00 | 147,691.00 |
| Temporary QBE Reduction | (332,835,102.00) | (332,835,102.00) | (332,838,099.00) | 2,997.00 |
| Student Achievement Grants | — | 7,640,465.00 | 7,639,257.00 | 1,208.00 |
| Georgia Virtual School | — | 500,000.00 | 494,078.76 | 5,921.24 |
| Pre-Kindergarten - Grants | 263,830,987.00 | 269,169,866.00 | 269,169,363.36 | 502.64 |
| Pre-Kindergarten - Personal Services | 2,168,985.00 | 2,168,985.00 | 2,168,515.15 | 469.85 |
| Pre-Kindergarten - Operations | 4,909,478.00 | 4,909,478.00 | 4,909,387.69 | 90.31 |
| Federal Programs | 88,195,529.00 | 88,315,529.00 | 88,121,976.24 | 193,552.76 |
| Standards of Care | 700,000.00 | 22,549,439.00 | 12,953,020.87 | 9,596,418.13 |
| Benefits to Retirees | 617,000.00 | 0.00 | 0.00 | 0.00 |
| Georgia Military Pension Fund | — | 890,651.00 | 890,651.00 | 0.00 |
| Ware County Grant | 88,500.00 | 88,500.00 | 88,500.00 | 0.00 |
| Evidence Purchased | 288,667.00 | 795,774.00 | 682,079.72 | 113,694.28 |
| Crime Victims Assistance Program | 4,000,000.00 | 15,928,436.00 | 12,882,927.56 | 3,045,508.44 |
| Criminal Justice Grants | 27,783,371.00 | 48,850,953.00 | 29,336,113.07 | 19,514,839.93 |
| Cost of Operations | 4,217,745.00 | 4,601,627.00 | 4,437,472.46 | 164,154.54 |
| Mansion Allowance | 40,000.00 | 40,000.00 | 40,000.00 | 0.00 |
| Governor's Emergency Fund (Not distributed to Agency) | | | | |
| Budget Units by Governor's Office | 3,861,681.00 | 3,612,882.00 | 0.00 | 3,612,882.00 |
| Intern Program Expenses | 358,595.00 | 394,920.00 | 325,760.94 | 69,159.06 |
| Art Grants of State Funds | 3,374,509.00 | 3,374,509.00 | 3,246,463.37 | 128,045.63 |
| Art Grants of Non-State Funds | 274,194.00 | 274,194.00 | 136,823.10 | 137,370.90 |
| Humanities Grant - State Funds | 254,499.00 | 254,499.00 | 254,499.00 | 0.00 |
| Grants to Local Systems | — | 0.00 | (300.00) | 300.00 |
| Grants - Local EMA | 1,085,000.00 | 558,616.00 | 558,616.00 | 0.00 |
| Grants - Civil Air Patrol | 57,000.00 | 57,000.00 | 57,000.00 | 0.00 |
| Troops to Teachers | 111,930.00 | 390,487.00 | 265,413.21 | 125,073.79 |
| Grants - Disasters | — | 49,206,411.00 | 34,843,241.44 | 14,363,169.56 |
| Postage | 7,913,846.00 | 5,759,426.00 | 5,376,508.17 | 382,917.83 |
| Mental Health Operating Expenses | 58,032,348.00 | 71,359,547.00 | 67,834,728.17 | 3,524,818.83 |

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State of Georgia

Statement of Funds Available and Expenditures Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2005

| | Original Appropriation | Final Budget | Actual | Variance Positive (Negative) |
|---|---------------------------|-------------------|-------------------|---------------------------------|
| Service Benefits for Children | \$ 558,905,905.00 | \$ 728,486,415.00 | \$ 657,626,593.64 | \$ 70,859,821.36 |
| Payments to DCH-Medicaid Benefits | 38,527,677.00 | 38,560,297.00 | 37,281,321.76 | 1,278,975.24 |
| Grants to County DFACS - Operations | 384,539,915.00 | 452,242,314.00 | 419,853,117.49 | 32,389,196.51 |
| Special Purpose Contracts | 8,731,902.00 | 14,990,182.00 | 11,886,102.37 | 3,104,079.63 |
| Medical Benefits | 6,138,072.00 | 8,464,902.00 | 6,142,356.39 | 2,322,545.61 |
| Children's Trust Fund | 7,261,544.00 | 7,261,544.00 | 7,058,644.15 | 202,899.85 |
| Cash Benefits | 129,303,498.00 | 178,526,618.00 | 150,877,404.93 | 27,649,213.07 |
| Major Maintenance and Construction | 2,409,607.00 | 2,783,002.00 | 2,674,902.77 | 108,099.23 |
| Community Services | 469,801,161.00 | 534,161,259.00 | 500,430,880.80 | 33,730,378.20 |
| Brain and Spinal Trust Fund Benefits | 2,750,840.00 | 2,750,840.00 | 1,697,106.37 | 1,053,733.63 |
| Local Welcome Center Contracts | 238,070.00 | 238,070.00 | 235,600.00 | 2,470.00 |
| Marketing | 8,952,681.00 | 9,052,681.00 | 8,785,845.25 | 266,835.75 |
| Waterway Development in Georgia | 48,750.00 | 0.00 | 0.00 | 0.00 |
| Institutional Repairs and Maintenance | 360,000.00 | 382,600.00 | 364,858.36 | 17,741.64 |
| Children and Youth Grants | 200,000.00 | 200,000.00 | 182,754.65 | 17,245.35 |
| Juvenile Justice Grants | 1,532,150.00 | 8,605,379.00 | 5,243,550.06 | 3,361,828.94 |
| Payments to State Treasury | 4,643,866.00 | 4,493,866.00 | 9,000.00 | 4,484,866.00 |
| WIA Contracts | 54,500,000.00 | 72,500,000.00 | 72,276,623.54 | 223,376.46 |
| Case Services | 41,304,191.00 | 41,304,191.00 | 38,590,180.19 | 2,714,010.81 |
| Books for State Library | 100,000.00 | 100,000.00 | 99,935.06 | 64.94 |
| Motor Vehicle Tag Purchase | 2,000,000.00 | 2,000,000.00 | 2,000,000.00 | 0.00 |
| Post Repairs | — | 0.00 | (1,624.81) | 1,624.81 |
| Conviction Reports | 329,824.00 | 329,824.00 | 72,286.35 | 257,537.65 |
| Driver's License Processing | 2,990,324.00 | 3,826,205.00 | 3,826,204.74 | 0.26 |
| Advertising and Promotion | 689,910.00 | 913,103.00 | 892,989.17 | 20,113.83 |
| Cost of Material for Resale | 1,293,300.00 | 3,691,594.00 | 3,683,818.54 | 7,775.46 |
| Capital Outlay: | | | | |
| New Construction | 635,734.00 | 4,168,446.00 | (1,363,206.48) | 5,531,652.48 |
| Repairs and Maintenance | 3,314,750.00 | 4,306,257.00 | 4,262,545.86 | 43,711.14 |
| Wildlife Management Area Land Acquisition | 982,330.00 | 1,253,596.00 | 1,253,585.41 | 10.59 |
| Paving at State Parks and Historic Sites | — | 0.00 | (2,054.80) | 2,054.80 |
| Waterfowl Habitat | — | 370,000.00 | 340,059.20 | 29,940.80 |
| Parkpass Project | — | 2,100,000.00 | 2,088,931.93 | 11,068.07 |
| Grants: | | | | |
| Land and Water Conservation | 800,000.00 | 800,000.00 | 701,007.96 | 98,992.04 |
| Georgia Heritage 2000 Grants | 129,276.00 | 129,276.00 | 111,027.54 | 18,248.46 |
| Other | — | 2,489,058.00 | 2,198,686.30 | 290,371.70 |
| Contracts: | | | | |
| Georgia State Games Commission | 75,000.00 | 75,000.00 | 75,000.00 | 0.00 |
| Hazardous Waste Trust Fund | 3,595,077.00 | 8,442,952.00 | 6,234,947.60 | 2,208,004.40 |
| Solid Waste Trust Fund | — | 6,132,574.00 | 3,264,902.79 | 2,867,671.21 |
| Wildlife Endowment Fund | — | 1,780,000.00 | 0.00 | 1,780,000.00 |
| Payments to Georgia Agricultural Exposition Authority | 1,578,940.00 | 1,594,360.00 | 1,594,360.00 | 0.00 |
| Payments to Southwest Georgia Railroad Excursion Authority | 383,468.00 | 383,468.00 | 383,468.00 | 0.00 |
| Payments to McIntosh County | 100,000.00 | 100,000.00 | 100,000.00 | 0.00 |
| Payments to Baker County | 31,000.00 | 31,000.00 | 31,000.00 | 0.00 |
| Payments to Calhoun County | 24,000.00 | 24,000.00 | 24,000.00 | 0.00 |
| Payments to Georgia Agrirama Development Authority for Operations | 816,720.00 | 818,963.00 | 818,963.00 | 0.00 |
| Non-Game Wildlife Conservation Habitat | — | 12,061,569.00 | 8,398,613.94 | 3,662,955.06 |
| National Park Service Grant | — | 56,351.00 | 55,602.80 | 748.20 |
| County Jail Subsidy | 617,500.00 | 617,500.00 | 617,490.00 | 10.00 |
| State Patrol Posts Repairs and Maintenance | 316,237.00 | 409,346.00 | 404,572.57 | 4,773.43 |
| Highway Safety Grants | 2,525,200.00 | 18,345,031.00 | 8,535,347.96 | 9,809,683.04 |
| Peace Officers Training Grants | 1,172,061.00 | 1,330,524.00 | 1,329,354.40 | 1,169.60 |
| Payments to Employees' Retirement System | 587,500.00 | 587,500.00 | 587,500.00 | 0.00 |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2005

| | Original Appropriation | Final Budget | Actual | Variance Positive (Negative) |
|---|---------------------------|------------------|------------------|---------------------------------|
| Employer Contributions | \$ 833,196.00 | \$ 833,196.00 | \$ 833,196.00 | \$ 0.00 |
| Personal Services: | | | | |
| Educ., Gen., and Dept. Svcs | 1,740,061,888.00 | 1,998,203,998.00 | 1,904,677,285.58 | 93,526,712.42 |
| Sponsored Operations | 579,300,510.00 | 633,504,071.00 | 537,702,380.25 | 95,801,690.75 |
| Operating Expenses: | | | | |
| Educ., Gen., and Dept. Svcs | 447,639,528.00 | 724,695,653.00 | 655,737,335.75 | 68,958,317.25 |
| Sponsored Operations | 796,433,072.00 | 1,021,023,574.00 | 624,813,379.58 | 396,210,194.42 |
| Special Funding Initiative | 28,867,806.00 | 28,867,806.00 | 28,826,646.55 | 41,159.45 |
| Office of Minority Business Enterprise | 882,879.00 | 892,484.00 | 890,329.10 | 2,154.90 |
| Student Education Enrichment Program | 311,863.00 | 311,863.00 | 311,163.00 | 700.00 |
| Forestry Research | 826,466.00 | 1,512,681.00 | 842,059.00 | 670,622.00 |
| Research Consortium | 26,894,260.00 | 26,894,260.00 | 25,783,490.31 | 1,110,769.69 |
| Agricultural Research | 2,485,757.00 | 2,490,753.00 | 2,483,445.35 | 7,307.65 |
| Advanced Technology Development Center/Economic Development Institute | 23,354,273.00 | 25,134,618.00 | 18,729,038.35 | 6,405,579.65 |
| Center for Rehabilitation Technology | 7,541,709.00 | 7,360,074.00 | 4,804,119.95 | 2,555,954.05 |
| Rental Payments to Georgia Military College | 2,344,723.00 | 2,831,338.00 | 2,831,338.00 | 0.00 |
| Direct Payments to the Georgia Public Telecommunications Commission for Operations | 17,280,663.00 | 17,295,253.00 | 17,295,253.00 | 0.00 |
| Public Libraries Salaries and Operations | 33,169,604.00 | 30,341,533.00 | 30,341,483.00 | 50.00 |
| Georgia Medical College Health, Inc. | 31,761,251.00 | 31,761,251.00 | 31,761,251.00 | 0.00 |
| Operating Expenses | 16,593,732.00 | 14,593,732.00 | 13,281,817.46 | 1,311,914.54 |
| General Programming | 4,070,278.00 | 4,070,278.00 | 4,070,277.94 | 0.06 |
| County Tax Officials/Retirement and FICA | 3,785,079.00 | 3,785,079.00 | 3,785,078.70 | 0.30 |
| Investment for Modernization | 17,785,550.00 | 2,120,536.00 | 2,119,966.00 | 570.00 |
| Homeowner Tax Relief Grants | 380,000,000.00 | 420,437,228.00 | 420,166,982.96 | 270,245.04 |
| Election Expenses | 364,335.00 | 414,335.00 | 406,520.79 | 7,814.21 |
| Guaranteed Educational Loans | 3,477,477.00 | 3,477,477.00 | 3,477,477.00 | 0.00 |
| Tuition Equalization Grants | 28,820,424.00 | 28,820,424.00 | 28,820,424.00 | 0.00 |
| Law Enforcement Personnel Dependents' Grants | 61,339.00 | 61,339.00 | 61,339.00 | 0.00 |
| North Georgia College ROTC Grants | 432,479.00 | 432,479.00 | 432,479.00 | 0.00 |
| Georgia Military/North Georgia Military Scholarship | 22,427.00 | 22,427.00 | 22,427.00 | 0.00 |
| North Georgia College and State University Military Scholarship | 661,524.00 | 661,524.00 | 661,524.00 | 0.00 |
| LEAP Program | 1,487,410.00 | 1,528,599.00 | 1,528,599.00 | 0.00 |
| Governor's Scholarship Program | 2,530,150.00 | 2,530,150.00 | 2,530,150.00 | 0.00 |
| HOPE Financial Aid - Tuition | 306,989,060.00 | 304,320,460.00 | 280,034,856.37 | 24,285,603.63 |
| HOPE Financial Aid - Books | 55,896,225.00 | 55,896,225.00 | 48,483,236.40 | 7,412,988.60 |
| HOPE Financial Aid - Fees | 70,657,003.00 | 70,657,003.00 | 61,878,213.92 | 8,778,789.08 |
| HOPE Joint Enrollment | 3,500,000.00 | 6,000,000.00 | 4,112,739.72 | 1,887,260.28 |
| Hope Scholarships - Private Colleges | 45,388,740.00 | 45,388,740.00 | 34,016,499.49 | 11,372,240.51 |
| Georgia Military College Scholarship | 770,477.00 | 770,477.00 | 770,477.00 | 0.00 |
| Public Safety Memorial Grant | 255,850.00 | 255,850.00 | 166,586.50 | 89,263.50 |
| Teacher Scholarships | 5,332,698.00 | 5,332,698.00 | 5,332,698.00 | 0.00 |
| Promise Scholarships | 5,855,278.00 | 5,855,278.00 | 5,855,278.00 | 0.00 |
| Promise II Scholarships | 374,590.00 | 374,590.00 | 374,590.00 | 0.00 |
| Engineer Scholarships | 760,000.00 | 760,000.00 | 760,000.00 | 0.00 |
| Personal Services - HOPE Administration | 2,093,984.00 | 2,206,484.00 | 1,933,858.76 | 272,625.24 |
| Operating Expenses - HOPE Administration | 2,769,873.00 | 2,825,973.00 | 2,722,561.36 | 103,411.64 |
| COLA Local Systems | 2,050,000.00 | 2,050,000.00 | 1,864,618.55 | 185,381.45 |
| Floor Fund Local Systems | 88,000.00 | 88,000.00 | 74,735.24 | 13,264.76 |
| Personal Services-Institutions | 253,271,965.00 | 308,494,052.00 | 303,018,984.82 | 5,475,067.18 |
| Operating Expenses-Institutions | 63,743,175.00 | 132,284,473.00 | 122,375,013.59 | 9,909,459.41 |
| Area School Program | 5,521,825.00 | 5,847,620.00 | 5,304,242.00 | 543,378.00 |
| Adult Literacy Grants | 18,655,783.00 | 34,975,949.00 | 32,047,278.14 | 2,928,670.86 |
| Regents Program | 3,269,256.00 | 4,532,076.00 | 4,267,677.77 | 264,398.23 |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget Budget Fund For the Fiscal Year Ended June 30, 2005

| | Original Appropriation | Final Budget | Actual | Variance Positive (Negative) |
|---|-----------------------------|-----------------------------|-----------------------------|---------------------------------|
| Quick Start Program | \$ 11,701,124.00 | \$ 12,218,031.00 | \$ 12,217,712.27 | \$ 318.73 |
| JTPA | ----- | 2,815,085.00 | 2,396,015.43 | 419,069.57 |
| Mass Transit Grants | 16,964,558.00 | 91,276,800.25 | 31,332,125.23 | 59,944,675.02 |
| Payments to the State Road and Tollway Authority | 75,667,665.00 | 80,106,737.00 | 80,026,243.15 | 80,493.85 |
| Airport Aid Program | 3,507,783.00 | 34,581,509.00 | 15,180,322.46 | 19,401,186.54 |
| Harbor Maintenance | 721,355.00 | 733,177.87 | 721,355.00 | 11,822.87 |
| Operating Expense/Payments to Medical College of Georgia | 7,541,980.00 | 8,233,376.00 | 8,233,004.38 | 371.62 |
| Regular Operating Expenses for Projects and Insurance | 294,760.00 | 300,856.00 | 298,877.93 | 1,978.07 |
| | <u>\$ 28,812,417,228.00</u> | <u>\$ 36,726,964,616.26</u> | <u>\$ 33,242,962,688.87</u> | <u>\$ 3,484,001,927.39</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ 1,300,282,003.04</u> | <u>\$ 1,300,282,003.04</u> |

State of Georgia

Statement of Funds Available and Transfers General Fund (Statutory Basis) For the Fiscal Year Ended June 30, 2005

| | Totals | |
|---|----------------------|----------------------|
| | Year Ended | |
| | June 30, 2005 | June 30, 2004 |
| Funds Available | | |
| Cash Receipts: | | |
| Taxes | | |
| Income | | |
| Corporate | \$ 694,103,220.03 | \$ 463,302,549.65 |
| Individual | 7,200,424,130.01 | 6,821,926,105.34 |
| General Sales | 5,267,910,936.88 | 4,854,632,333.09 |
| Selective Sales | | |
| Motor Fuel | | |
| Excise and Motor Carrier Mileage Tax | 485,408,963.62 | 491,888,457.34 |
| Prepaid Motor Fuel Sales Tax | 336,458,532.23 | 239,479,316.58 |
| Alcoholic Beverages | 150,039,324.74 | 149,561,385.16 |
| Tobacco Products | 248,889,176.24 | 229,443,237.99 |
| Insurance Premium | 331,553,401.28 | 317,462,533.08 |
| Estate | 42,657,246.53 | 65,674,479.69 |
| Property | 66,617,916.44 | 63,524,661.52 |
| Corporation Net Worth | 29,948,246.00 | 30,645,073.00 |
| Other | 971,816.04 | 1,076,029.86 |
| Licenses and Permits | | |
| Business | 151,119,874.92 | 127,774,370.64 |
| Nonbusiness | 309,956,169.62 | 289,480,086.08 |
| Intergovernmental | | |
| Federal | (612.22) | 139,199,786.66 |
| Sales and Services | 134,113,720.08 | 165,921,047.93 |
| Fines and Forfeits | 80,783,025.21 | 41,833,871.95 |
| Interest and Other Investment Income | 48,733,320.82 | 38,726,823.56 |
| Rents and Royalties | 7,531,733.99 | 10,417,496.77 |
| Contributions and Donations | 0.00 | 2,803.46 |
| Penalties and Interest on Taxes | 8,455,629.49 | 4,826,547.75 |
| Unclaimed Property | 71,735,901.07 | 60,640,812.37 |
| Other | | |
| Brain and Spinal Injury Trust Fund | 1,689,400.00 | 1,625,000.00 |
| Lottery Proceeds and Interest | 813,490,096.21 | 787,354,547.34 |
| Nursing Home Provider Fees | 101,430,308.00 | 90,608,797.00 |
| Tobacco Settlement Funds and Interest | 159,362,266.07 | 155,986,211.91 |
| Other | 29,325,234.40 | 23,555,159.30 |
| Total Cash Receipts | \$ 16,772,708,977.70 | \$ 15,666,569,525.02 |
| Carry-Over from Prior Year: | | |
| Transfer from Reserved Fund Balance | | |
| Appropriation to Department of Transportation | \$ 45,333,051.01 | \$ 0.00 |
| Federal Financial Assistance | 0.00 | 139,191,035.56 |
| Lottery for Education | 559,364,024.50 | 462,435,317.31 |
| Midyear Adjustment Reserve | 95,560,454.66 | 136,248,466.57 |
| Old State Debt | 26,980.00 | 26,980.00 |
| Revenue Shortfall Reserve | 0.00 | 184,693,387.06 |
| Tobacco Settlement Funds | 168,261,286.72 | 182,864,916.05 |
| Total Carry-Over from Prior Year | \$ 868,545,796.89 | \$ 1,105,460,102.55 |
| Total Funds Available | \$ 17,641,254,774.59 | \$ 16,772,029,627.57 |
| Transfers | | |
| Legislative Appropriation to Spending Units for Fiscal Year Ended June 30 | \$ 16,559,110,422.00 | \$ 16,079,192,747.00 |
| Less: Current Year Funds Lapsed | (3,620,808.00) | (7,807,955.56) |
| Less: Unreserved Fund Balance (Surplus) Lapsed | (126,623,754.18) | (165,660,198.08) |
| Net Transfers | \$ 16,428,865,859.82 | \$ 15,905,724,593.36 |
| Excess of Funds Available over Transfers | \$ 1,212,388,914.77 | \$ 866,305,034.21 |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Debt Service Fund (Statutory Basis) For the Fiscal Year Ended June 30, 2005

| | Totals | |
|--|---------------------|-------------------|
| | Year Ended | |
| | June 30, 2005 | June 30, 2004 |
| Funds Available | | |
| Other Financing Sources | | |
| Operating Transfers In | | |
| Budget Fund | | |
| General Obligation Debt Sinking Fund | | |
| Issued | \$ 798,478,023.75 | \$ 632,527,216.81 |
| New | 18,000,125.00 | 42,952,725.00 |
| Georgia State Financing and Investment Commission | 34,757,021.47 | 63,876,346.51 |
| Proceeds of Refunding Bonds - Par Value | 458,605,000.00 | 0.00 |
| Premium on Refunding Bonds Sold | 61,956,824.60 | 0.00 |
| Total Other Financing Sources | \$ 1,371,796,994.82 | \$ 739,356,288.32 |
| Prior Year Amounts Available | 0.00 | 115,081,861.93 |
| Total Funds Available | \$ 1,371,796,994.82 | \$ 854,438,150.25 |
| Expenditures and Other Financing Uses | | |
| Expenditures | | |
| Debt Service: | | |
| Debt Maturities Paid | | |
| Principal on Bonds | \$ 524,515,000.00 | \$ 507,045,000.00 |
| Interest on Bonds | 332,671,640.00 | 343,348,313.74 |
| Accrued Interest on Bonds Retired in Advance of Due Date | 203,962.91 | 371,296.91 |
| Discount on Bonds Retired in Advance of Due Date | (10,229,169.30) | (8,479,950.40) |
| Bond Issuance Costs - Refunding Bond Issue | 1,245,150.71 | 0.00 |
| Payment to Escrow Agent - Other Bonds Defeased | 4,073,736.61 | 0.00 |
| Total Expenditures | \$ 852,480,320.93 | \$ 842,284,660.25 |
| Other Financing Uses | | |
| Payment to Refunded Bond Escrow Agent | 519,316,673.89 | 0.00 |
| Total Expenditures and Other Financing Uses | \$ 1,371,796,994.82 | \$ 842,284,660.25 |
| Excess of Funds Available over Expenditures and Other Financing Uses | \$ 0.00 | \$ 12,153,490.00 |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

NOTES TO THE FINANCIAL STATEMENTS

State of Georgia

Notes to the Financial Statements June 30, 2005

Note 1. Reporting Entity

For purposes of this report, the State of Georgia has included in the reporting entity all activities and functions utilized to implement the amended Appropriations Act of 2004-2005. Also included in this report are organizations to which prior year appropriations are due and/or from which prior year appropriations or other funds have been returned.

This report does not include non-appropriated State organizations included in the primary government or disclosed as discretely presented component units within the State's financial reporting entity, as required by generally accepted accounting principles (GAAP). Financial balances and activity for the State's complete financial reporting entity is reported in the State's Comprehensive Annual Financial Report.

Note 2. Fund Accounting

The State of Georgia uses funds to report on its financial position and the results of its operations determined in conformity with accounting practices prescribed or permitted by statutes and regulations of the State of Georgia. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. Funds presented in this report are as follows:

Budget Fund - The fund used to account for activities and functions as set forth in the amended Appropriations Act of 2004-2005.

General Fund (Statutory Basis) - The fund used to account for the collection of specific revenues of the State of Georgia as provided by statute or administrative action; and transfers to the various State organizations for operational costs in the fiscal year. This is not a General Fund as defined by generally accepted accounting principles.

Debt Service Fund (Statutory Basis) - The fund used to account for the payment of general obligation bond debt principal, interest and related costs. The unretired principal balance of general obligation bond issues is also reported in this fund, as is an "amount to be provided" (from future appropriations) for retirement of bond principal. This is not a Debt Service Fund as defined by generally accepted accounting principles.

All funds included in this report are reported in conformity with statutory requirements. Substantially all disclosures required by GAAP have not been included. GAAP financial statements and disclosures are reported in the State's Comprehensive Annual Financial Report, which can be obtained from the State Accounting Office, 200 Piedmont Avenue, 1604 West Tower, Atlanta, Georgia, 30334.

Note 3. Basis of Accounting

The State of Georgia maintains its Budget Fund, General Fund, and Debt Service Fund on a regulatory basis of accounting (statutory basis), which is substantially the same as the cash receipts and disbursements basis of accounting, with the following exceptions:

- State receivables and revenues are recorded when appropriations are allotted to the budget units by the Office of Treasury and Fiscal Services.
- For expenditure-driven funding arrangements (grants, sales and services), receivables and revenues are recorded when qualifying expenditures are recorded or when services have been provided.
- All other revenues are recorded when received in cash.

Liabilities and expenditures are recorded as follows:

- When purchase orders or other contractual obligations to procure goods or services have been executed.
- Expenditures for travel, utilities and other items not requiring purchase orders are recorded when presented for payment.
- Accruals in the General Fund include amounts due to the budget units (Budget Fund) for operational costs of the fiscal year, undistributed sales tax collected on behalf of local governments, and unclaimed bonds and interest.

Prior period adjustments and certain other items are reported as additions to and deductions from fund balances (July 1) in the accompanying financial statements.

The regulatory basis of accounting is a comprehensive basis of accounting other than generally accepted accounting principles. Generally accepted accounting principles require that Governmental Fund Types be reported using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized as soon as they are both measurable and available. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Immaterial prior period adjustments are reported as revenues or expenditures, as appropriate.

Selected information - substantially all disclosures required by generally accepted accounting principles are not included. This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Notes to the Financial Statements June 30, 2005

Note 4. Budget

Appropriation allotments to the various State organizations are based on budgets submitted by the organizations and approved by the General Assembly and the Governor. The budgets are compiled in the same manner by all organizations included in this report and expenditures are classified by budget unit object classes as provided in the amended Appropriations Act of 2004-2005.

Note 5. Reserved Fund Balances - General Fund

Revenue Shortfall Reserve – During fiscal year 2005, State law was changed such that the former Midyear Adjustment and Revenue Shortfall Reserves were consolidated into a single Revenue Shortfall Reserve. The maximum amount of this reserve is calculated based on amounts remitted by State organizations to the Office of Treasury and Fiscal Services during the fiscal year. The amount on which this reserve is based may be reconciled to Total Cash Receipts on the “Statement of Funds Available and Transfers - General Fund (Statutory Basis)” as follows:

| | | |
|--|----|--------------------------|
| Total Cash Receipts | \$ | 16,772,708,977.70 |
| Add: Prior Year Unremitted Balances | | 50,728,264.77 |
| Less: Current Year Unremitted Balances | | (34,899,425.78) |
| Less: Brain and Spinal Injury Trust Fund Contributions | | (1,689,400.00) |
| Less: Lottery Proceeds and Interest | | (813,490,096.21) |
| Less: Tobacco Settlement Funds and Interest | | (159,362,266.07) |
| Less: Intergovernmental Funds Transmitted Directly to Office of Treasury and Fiscal Services | | 612.22 |
| Net Revenue Collections (Basis for Reserve) | \$ | <u>15,813,996,666.63</u> |

The Official Code of Georgia Annotated Section 45-12-93(a), as amended, provides that “the amount of all surplus in state funds existing as of the end of each fiscal year shall be reserved and added to the Revenue Shortfall Reserve.

Funds in the Revenue Shortfall Reserve shall carry forward from fiscal year to fiscal year, without reverting to the general fund at the end of a fiscal year”. Up to 1 percent of the preceding fiscal year’s net revenue collections may be appropriated from the reserve for funding increased K-12 needs and the Governor may release reserve funds in excess of 4 percent of net revenue collections for appropriation. The reserve cannot exceed 10 percent of the previous fiscal year’s net revenue for any given fiscal year. On June 30, 2005, the reserved fund balance for the Revenue Shortfall Reserve was \$414,804,625.44 or 2.62% of net revenue collections, comprised of \$381,147,634.15 in the General Fund and \$33,656,991.29 in the Budget Fund. Of the total Revenue Shortfall Reserve, \$158,139,966.67 is available for funding increased K-12 needs.

Lottery for Education - The reserved fund balance for the Lottery for Education in the amount of \$612,879,218.15 was determined as provided by the Official Code of Georgia Annotated Section 50-27-13 as follows:

| | | |
|-------------------------------------|----|------------------------------|
| Reserved Fund Balance July 1, 2004 | \$ | 559,364,024.50 |
| Additions: | | |
| Lottery Revenue Collections | | 802,083,000.00 |
| Interest Earned | | 11,407,096.21 |
| Prior Year Surplus | | <u>16,917,204.44</u> |
| | \$ | 1,389,771,325.15 |
| Deductions: | | |
| Appropriations - Fiscal Year 2005 | | <u>776,892,107.00</u> |
| Reserved Fund Balance June 30, 2005 | \$ | <u><u>612,879,218.15</u></u> |

The Official Code of Georgia Annotated Section 50-27-13(b)(3) requires that within the funds held for credit to the Lottery for Education account, a Scholarship Shortfall Reserve subaccount shall be established and calculated as follows: “An amount equal to 10 percent of the total amount of lottery proceeds disbursed during the preceding fiscal year in the form of scholarships and grants for higher education shall be deposited from lottery proceeds each year until such amount equals 50 percent of such sum. Thereafter, only an amount necessary to maintain the scholarship shortfall reserve subaccount in an amount equal to 50 percent of the amount of lottery proceeds disbursed during the preceding fiscal year shall be deposited into the subaccount.”

Selected information - substantially all disclosures required by generally accepted accounting principles are not included.
This financial information was compiled by the State Accounting Office. See Independent Accountant’s Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Notes to the Financial Statements June 30, 2005

Note 5. Reserved Fund Balances - General Fund (continued)

In addition to this subaccount, the Official Code of Georgia Annotated Section 50-27-13(b)(4) requires that within the funds held for credit to the Lottery for Education account, a Shortfall Reserve subaccount shall be maintained and shall be calculated as follows: "The amount of the shortfall

reserve subaccount shall be equal to 10 percent of the total amount of lottery proceeds deposited into the Lottery for Education Account for the preceding fiscal year."

At June 30, 2005, the Lottery for Education reserved fund balance is summarized as follows:

| | | |
|---|----|------------------------------|
| Scholarship Shortfall Reserve Subaccount | \$ | 216,085,252.95 |
| Shortfall Reserve Subaccount | | 78,269,200.00 |
| Unrestricted Lottery for Education Fund Balance | | <u>318,524,765.20</u> |
| | \$ | <u><u>612,879,218.15</u></u> |

Appropriation to Department of Transportation - The reserved fund balance for Appropriation to Department of Transportation in the amount of \$60,940,019.39 is comprised of the following: (1) a reserved fund balance of \$59,721,537.90 was determined by comparing the net Motor Fuel Tax collections for the year ended June 30, 2005, to the estimated Motor Fuel Tax collections budgeted for the fiscal year ending June 30, 2005, as provided by Article III, Section IX, Paragraph VI of the Constitution of the State of Georgia; and (2) a reserved fund balance of \$1,218,481.49 was derived from Motor Fuel Tax collections deposited in the State of Georgia Guaranteed Revenue Debt Common Reserve Fund in excess of the amount required and subsequently refunded to the General Fund of the State of Georgia.

State Revenue Collections - The reserved fund balance for State Revenue Collections represents amounts collected by State organizations but not remitted to the General Fund of the State of Georgia at June 30, 2005. The State organizations with balances at June 30, 2005, are as follows:

| | | |
|-------------------------------------|----|-----------------------------|
| Agriculture, Department of | \$ | 763,484.09 |
| Audits and Accounts, Department of | | 338,628.35 |
| Community Health, Department of | | 296,968.03 |
| Governor, Office of the | | 1,717.38 |
| Human Resources, Department of | | 150,132.37 |
| Insurance, Department of | | (26,029.19) |
| Investigation, Georgia Bureau of | | 108,802.16 |
| Judicial Branch | | 72.50 |
| Motor Vehicle Safety, Department of | | 1,915,409.54 |
| Public Service Commission | | 650.00 |
| Revenue, Department of | | 31,321,843.05 |
| Secretary of State | | <u>27,747.50</u> |
| | \$ | <u><u>34,899,425.78</u></u> |

Old State Debt - All "General State Bonds" of the State of Georgia have matured, but have not been presented for redemption. This obligation includes both principal and interest and will be liquidated if and when the past due outstanding bonds and coupons are presented.

Tobacco Settlement Funds - The reserved fund balance of \$173,223,902.07 represents the amount received plus interest earned during fiscal year 2005 as the State of Georgia's share of the National Association of Attorneys General's Master Tobacco Settlement Agreement. This amount is reserved for appropriation in future years and is summarized below:

| | | |
|-------------------------------------|----|------------------------------|
| Reserved Fund Balance July 1, 2004 | \$ | 168,261,286.72 |
| Additions: | | |
| Tobacco Settlement Fund Received | | 156,427,234.07 |
| Interest Earned | | 2,935,032.00 |
| Prior Year Surplus Lapsed | | <u>1,970,349.28</u> |
| | \$ | 329,593,902.07 |
| Deductions: | | |
| Appropriations - Fiscal Year 2005 | | <u>156,370,000.00</u> |
| Reserved Fund Balance June 30, 2005 | \$ | <u><u>173,223,902.07</u></u> |

Selected information - substantially all disclosures required by generally accepted accounting principles are not included. This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Notes to the Financial Statements June 30, 2005

Note 6. Total Columns on Combined Statements

Total columns on the Combined Statements are captioned "Totals (Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Such data is not comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 7. Comparative Data

Comparative total data for the prior year have been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the State's financial position and operations. Comparative totals have not been included on statements where their inclusion would not provide enhanced understanding of the State's financial position and operations or would cause the statements to be unduly complex and difficult to understand. Also, certain amounts presented in the prior year columns have been reclassified in order to be consistent with the current year's presentation.

Note 8. Debt Service Requirements to Maturity

Annual debt service requirements to maturity for general obligation bonds are as follows:

| Fiscal Year Ending June 30 | Principal | Interest | Total |
|-------------------------------------|----------------------------|----------------------------|----------------------------|
| 2006 | \$ 539,070,000.00 | \$ 321,744,632.00 | \$ 860,814,632.00 |
| 2007 | 545,960,000.00 | 292,478,256.00 | 838,438,256.00 |
| 2008 | 477,615,000.00 | 262,678,757.00 | 740,293,757.00 |
| 2009 | 473,490,000.00 | 235,285,300.00 | 708,775,300.00 |
| 2010 | 488,715,000.00 | 207,578,319.00 | 696,293,319.00 |
| 2011-2015 | 1,997,280,000.00 | 661,105,455.00 | 2,658,385,455.00 |
| 2016-2021 | 1,258,445,000.00 | 233,681,918.00 | 1,492,126,918.00 |
| 2021-2025 | 403,290,000.00 | 27,785,257.00 | 431,075,257.00 |
| | <u>\$ 6,183,865,000.00</u> | <u>\$ 2,242,337,894.00</u> | <u>\$ 8,426,202,894.00</u> |

Note 9. Appropriation of Lottery Proceeds - Budget Fund

In accordance with the Official Code of Georgia Annotated Section 50-27-13, the General Assembly appropriates an amount from the Lottery for Education Account by reference to "Lottery Proceeds." All appropriations of lottery proceeds to particular appropriation units are made in separate sections entitled, identified, administered, and accounted for separately as distinct appropriation units for "Lottery Proceeds." It is the intent of the General Assembly that appropriations from the Lottery for Education Account shall be for educational purposes and projects only.

Appropriations for educational purposes and programs contractually obligated during the fiscal year lapse to the General Fund in the subsequent fiscal year and are credited to the Lottery for Education Account maintained by the Office of Treasury and Fiscal Services. These uncommitted funds are available for appropriation in subsequent fiscal years.

At June 30, 2005, \$54,784,386.29 of the Lottery Proceeds appropriated were not contractually obligated, and are available for reappropriation in subsequent years. This balance is reflected as Unreserved - Undesignated - Surplus - Lottery for Education on the "Combined Balance Sheet (Statutory Basis) - All Funds."

Note 10. Other Financial Notes

Regents of the University System of Georgia, Board of - The Board of Regents of the University System of Georgia is reflected as part of the reporting entity for purposes of this report. The Board is comprised of an administrative central office, four (4) research universities, two (2) regional universities, thirteen (13) State universities/colleges, fifteen (15) associate degree colleges and the Skidaway Institute of Oceanography. For purposes of this report, the Budget Funds of the various institutions have been consolidated with the Budget Funds of the administrative central office, and the consolidated statements are reflected in this report.

State of Georgia

Notes to the Financial Statements June 30, 2005

Note 10. Other Financial Notes (continued)

Technical and Adult Education, Department of - The Department of Technical and Adult Education is reflected as part of the reporting entity for purposes of this report. The Department is comprised of an administrative central office and thirty-four (34) technical colleges. For purposes of this report, the Budget Funds of the various technical colleges have been consolidated with the Budget Fund of the administrative central office, and the consolidated statements are reflected in this report.

Selected information - substantially all disclosures required by generally accepted accounting principles are not included.
This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

DETAIL STATEMENTS

State of Georgia

Combining Balance Sheet (Statutory Basis)

Budget Fund

June 30, 2005

| | Legislative Branch | | | Judicial Branch |
|--|----------------------------|--------------------------------|--|-------------------------|
| | Total | General Assembly of Georgia | Audits and Accounts, Department of | Judicial Branch |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 931,624,458.68 | \$ 200,849.43 | \$ 290,091.40 | \$ 11,099,269.50 |
| Investments | 372,018,015.61 | — | — | — |
| Accounts Receivable | | | | |
| State Appropriation | 2,035,506,099.83 | 6,560,540.22 | 1,699,373.70 | 4,497,981.47 |
| Federal Financial Assistance | 2,923,020,414.03 | — | — | 828,954.58 |
| Other | 1,406,679,071.26 | — | 775.34 | 238,442.27 |
| Prepaid Expenditures | 33,272,670.60 | — | — | — |
| Inventories | 54,892,786.37 | — | — | — |
| Other Assets | 609,659,533.81 | — | — | 376,314.41 |
| Total Assets | \$ 8,366,673,050.19 | \$ 6,761,389.65 | \$ 1,990,240.44 | \$ 17,040,962.23 |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Contracts Payable | \$ 114,537,721.82 | \$ — | \$ — | \$ — |
| Grants Payable | 377,942,563.08 | — | — | — |
| Accrued Payroll | 14,383,174.61 | — | 9,324.01 | — |
| Payroll Withholdings | 16,543,441.69 | — | 43,056.89 | — |
| Accounts Payable | 4,220,230,204.68 | 150,428.93 | 1,242,755.39 | 10,050,797.67 |
| Benefits Payable | 31,165,265.11 | — | — | — |
| Deferred Revenue | 259,996,221.26 | — | — | — |
| Incurred But Not Reported Claims - Health Claim Expense | 154,822,000.00 | — | — | — |
| Other Liabilities | 633,644,470.42 | — | — | — |
| Total Liabilities | \$ 5,823,265,062.67 | \$ 150,428.93 | \$ 1,295,136.29 | \$ 10,050,797.67 |
| Fund Balances: | | | | |
| Colleges and Universities | \$ 184,174,022.78 | \$ — | \$ — | \$ — |
| Reserved | | | | |
| Motor Fuel Tax Funds | 802,293,540.31 | — | — | — |
| Guaranteed Revenue Debt Common Reserve Fund | 71,830,871.25 | — | — | — |
| Federal Financial Assistance | 131,549,598.74 | — | — | — |
| Inventories | 47,101,797.01 | — | — | — |
| Health Insurance Claims | 112,610,133.78 | — | — | — |
| Medicaid Reserves | 364,389,489.30 | — | — | — |
| Public School Capital Outlay | 11,045,736.66 | — | — | — |
| Self Insurance Trust Fund | 344,394,175.63 | — | — | — |
| Underground Storage Trust Fund | 65,918,343.32 | — | — | — |
| Unissued Debt | 106,447,297.00 | — | — | — |
| Other Reserves | 193,446,872.93 | 4,592,316.00 | — | 3,779,365.38 |
| Unreserved | | | | |
| Designated | 18,197,188.32 | — | — | — |
| Undesignated | | | | |
| Surplus (Deficit) | | | | |
| Regular | 33,656,991.29 | 2,018,644.72 | 695,104.15 | 3,210,799.18 |
| Lottery for Education | 54,784,386.29 | — | — | — |
| Tobacco Settlement Funds | 1,565,542.91 | — | — | — |
| Other | 2,000.00 | — | — | — |
| Total Fund Balances | \$ 2,543,407,987.52 | \$ 6,610,960.72 | \$ 695,104.15 | \$ 6,990,164.56 |
| Total Liabilities and Fund Balances | \$ 8,366,673,050.19 | \$ 6,761,389.65 | \$ 1,990,240.44 | \$ 17,040,962.23 |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Executive Branch

| Administrative Services, Department of | Agriculture, Department of | Banking and Finance, Department of | Community Affairs, Department of | Community Health, Department of Medicaid Services | Indigent Care Trust Fund |
|--|-------------------------------|--|-------------------------------------|---|-----------------------------|
| \$ 352,979,844.50 3,101,863.73 | \$ 1,382,222.10 — | \$ 135,068.76 — | \$ 4,870,135.81 — | \$ 82,050,895.54 266,601,178.55 | \$ (51,119,562.53) — |
| — | 546,423.02 | 90,390.09 | 2,330,072.38 | 215,583,972.29 | 7,172,309.00 |
| — | 1,093,170.87 | — | 139,178,202.79 | 67,380,793.54 | 58,621,340.49 |
| 5,257,207.99 | 2,269,338.85 | — | 7,820,564.94 | 266,119,801.38 | 95,000.00 |
| — | — | — | — | — | — |
| 16,025.41 | — | — | — | — | — |
| — | 1,525,238.63 | — | — | — | — |
| <u>\$ 361,354,941.63</u> | <u>\$ 6,816,393.47</u> | <u>\$ 225,458.85</u> | <u>\$ 154,198,975.92</u> | <u>\$ 897,736,641.30</u> | <u>\$ 14,769,086.96</u> |
| \$ — | \$ — | \$ — | \$ 2,007,169.93 | \$ — | \$ — |
| — | — | — | — | — | — |
| 3,531.67 | 24,085.98 | 187.50 | — | 25,504.72 | — |
| 1,035.82 | 1,125.00 | — | 92,502.60 | — | — |
| 3,488,185.30 | 3,545,494.85 | 197,215.98 | 146,582,949.38 | 170,393,938.22 | 7,294,842.81 |
| — | — | — | — | 18,848,866.57 | — |
| 4,162,062.58 | 14,497.00 | — | 75,217.92 | 55,417,556.45 | — |
| — | — | — | — | 154,822,000.00 | — |
| 645,400.16 | 1,525,238.63 | — | 23,310.82 | 12,604,100.57 | — |
| <u>\$ 8,300,215.53</u> | <u>\$ 5,110,441.46</u> | <u>\$ 197,403.48</u> | <u>\$ 148,781,150.65</u> | <u>\$ 412,111,966.53</u> | <u>\$ 7,294,842.81</u> |
| \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | 915,658.91 | — | 4,291,590.94 | — | — |
| 16,025.41 | — | — | — | — | — |
| — | — | — | — | 112,610,133.78 | — |
| — | — | — | — | 356,915,245.15 | 7,474,244.15 |
| — | — | — | — | — | — |
| 344,394,175.63 | — | — | — | — | — |
| — | — | — | — | — | — |
| 8,007,548.07 | 723,486.51 | — | — | 12,939,440.19 | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| 636,976.99 | 66,806.59 | 28,055.37 | 1,126,234.33 | 3,159,855.65 | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| <u>\$ 353,054,726.10</u> | <u>\$ 1,705,952.01</u> | <u>\$ 28,055.37</u> | <u>\$ 5,417,825.27</u> | <u>\$ 485,624,674.77</u> | <u>\$ 7,474,244.15</u> |
| <u>\$ 361,354,941.63</u> | <u>\$ 6,816,393.47</u> | <u>\$ 225,458.85</u> | <u>\$ 154,198,975.92</u> | <u>\$ 897,736,641.30</u> | <u>\$ 14,769,086.96</u> |

State of Georgia

Combining Balance Sheet (Statutory Basis) Budget Fund June 30, 2005

| | Community Health, Department of PeachCare for Kids | Corrections, Department of | Defense, Department of | Early Care and Learning, Department of |
|--|---|-------------------------------|---------------------------|--|
| Assets | | | | |
| Cash and Cash Equivalents | \$ (11,202,069.00) | \$ 19,121,749.61 | \$ (1,211,039.44) | \$ 881,455.16 |
| Investments | — | — | — | — |
| Accounts Receivable | | | | |
| State Appropriation | 30,104,428.80 | 56,834,917.86 | 569,871.61 | 3,326,972.74 |
| Federal Financial Assistance | 11,825,574.91 | 3,790,998.12 | 8,029,596.14 | — |
| Other | — | 11,565,820.16 | 1,309,955.10 | 223,384.90 |
| Prepaid Expenditures | — | 13,207.03 | — | — |
| Inventories | — | 18,657,595.27 | — | — |
| Other Assets | — | 48,037,139.32 | 960,335.74 | — |
| Total Assets | \$ 30,727,934.71 | \$ 158,021,427.37 | \$ 9,658,719.15 | \$ 4,431,812.80 |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Contracts Payable | \$ — | \$ 54,988.29 | \$ — | \$ — |
| Grants Payable | — | — | — | — |
| Accrued Payroll | — | 184,763.16 | — | — |
| Payroll Withholdings | — | 5,769,873.13 | 53,329.38 | 12.50 |
| Accounts Payable | 4,205,425.80 | 55,096,735.05 | 5,528,912.77 | 3,540,561.93 |
| Benefits Payable | — | — | — | — |
| Deferred Revenue | 13,973.18 | — | — | 264,924.26 |
| Incurred But Not Reported Claims - Health Claim Expense | — | — | — | — |
| Other Liabilities | — | 48,072,681.10 | 28,234.50 | 223,384.90 |
| Total Liabilities | \$ 4,219,398.98 | \$ 109,179,040.73 | \$ 5,610,476.65 | \$ 4,028,883.59 |
| Fund Balances: | | | | |
| Regular | \$ — | \$ — | \$ — | \$ — |
| Reserved | | | | |
| Motor Fuel Tax Funds | — | — | — | — |
| Guaranteed Revenue Debt Common Reserve Fund | — | — | — | — |
| Federal Financial Assistance | — | 14,065,489.78 | 2,811,036.62 | — |
| Inventories | — | 18,657,595.27 | — | — |
| Health Insurance Claims | — | — | — | — |
| Medicaid Reserves | — | — | — | — |
| Public School Capital Outlay | — | — | — | — |
| Self Insurance Trust Fund | — | — | — | — |
| Underground Storage Trust Fund | — | — | — | — |
| Unissued Debt | — | — | — | — |
| Other Reserves | 26,491,106.86 | 15,525,470.33 | 1,234,240.84 | — |
| Unreserved | | | | |
| Designated | — | — | — | — |
| Undesignated | | | | |
| Surplus (Deficit) | | | | |
| Regular | 17,428.87 | 593,831.26 | 2,965.04 | 181.82 |
| Lottery for Education | — | — | — | 402,747.39 |
| Tobacco Settlement Funds | — | — | — | — |
| Other | — | — | — | — |
| Total Fund Balances | \$ 26,508,535.73 | \$ 48,842,386.64 | \$ 4,048,242.50 | \$ 402,929.21 |
| Total Liabilities and Fund Balances | \$ 30,727,934.71 | \$ 158,021,427.37 | \$ 9,658,719.15 | \$ 4,431,812.80 |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Executive Branch

| Economic Development, Department of | Education, Department of | | Employees' Retirement System | Forestry Commission, Georgia | Investigation, Georgia Bureau of |
|---|-----------------------------|--------------------------|------------------------------------|------------------------------------|--|
| | Education, Department of | Lottery for Education | | | |
| \$ 1,179,164.18 | \$ 9,984,702.57 | \$ 323,158.17 | \$ 232,278.12 | \$ (212,615.16) | \$ 19,944,162.87 |
| 2,650,297.95 | 45,355,520.78 | 242,693.91 | — | 280,364.51 | (64,166.41) |
| 69,275.75 | 345,869,900.78 | — | — | 3,884,065.03 | 33,093,006.50 |
| — | 13,914,859.55 | — | 180,589.94 | 1,116,450.39 | 6,483.25 |
| — | — | — | — | — | — |
| — | 2,873,846.87 | — | — | 713,651.07 | 1,304,552.00 |
| (0.09) | — | — | — | 4,876.25 | 57,964,247.97 |
| <u>\$ 3,898,737.79</u> | <u>\$ 417,998,830.55</u> | <u>\$ 565,852.08</u> | <u>\$ 412,868.06</u> | <u>\$ 5,786,792.09</u> | <u>\$ 112,248,286.18</u> |
| \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| — | 377,749,057.78 | 193,505.30 | — | — | — |
| 3,589.60 | — | — | — | — | 18,839.32 |
| 177.07 | 157,297.37 | — | 54,627.32 | 62,483.93 | 1,189.65 |
| 3,293,202.64 | 23,901,096.34 | 8,774.00 | 358,040.74 | 3,686,549.12 | 35,459,427.11 |
| — | — | — | — | — | — |
| — | 20,025.00 | — | — | 224,737.01 | — |
| — | — | — | — | — | — |
| 3,258.46 | — | — | — | 5.00 | 58,293,009.20 |
| <u>\$ 3,300,227.77</u> | <u>\$ 401,827,476.49</u> | <u>\$ 202,279.30</u> | <u>\$ 412,668.06</u> | <u>\$ 3,973,775.06</u> | <u>\$ 93,772,465.28</u> |
| \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | 420,265.02 | — | — | — | 16,690,975.22 |
| — | 2,873,846.87 | — | — | 713,651.07 | 1,304,552.00 |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | 9,931,979.60 | 294,200.71 | 200.00 | — | 86,509.07 |
| — | — | — | — | — | — |
| 598,510.02 | 2,945,262.57 | — | — | 1,099,365.96 | 393,784.61 |
| — | — | 69,372.07 | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| <u>\$ 598,510.02</u> | <u>\$ 16,171,354.06</u> | <u>\$ 363,572.78</u> | <u>\$ 200.00</u> | <u>\$ 1,813,017.03</u> | <u>\$ 18,475,820.90</u> |
| <u>\$ 3,898,737.79</u> | <u>\$ 417,998,830.55</u> | <u>\$ 565,852.08</u> | <u>\$ 412,868.06</u> | <u>\$ 5,786,792.09</u> | <u>\$ 112,248,286.18</u> |

State of Georgia

Combining Balance Sheet (Statutory Basis)

Budget Fund

June 30, 2005

| | Governor, Office of the | Human Resources, Department of | Insurance, Department of | Juvenile Justice, Department of |
|--|----------------------------|-----------------------------------|-----------------------------|------------------------------------|
| Assets | | | | |
| Cash and Cash Equivalents | \$ (4,254,070.88) | \$ 19,265,521.60 | \$ 1,034,043.40 | \$ 5,569,855.74 |
| Investments | — | — | — | — |
| Accounts Receivable | | | | |
| State Appropriation | 15,684,681.29 | 5,989,748.57 | 569,586.98 | 22,124,189.06 |
| Federal Financial Assistance | 123,346,722.82 | 270,307,361.44 | 43,761.73 | 4,910,684.94 |
| Other | 302,511.81 | 222,849,783.69 | — | 20,126.00 |
| Prepaid Expenditures | — | 5,118,955.57 | — | 148,194.28 |
| Inventories | — | 5,238,192.01 | — | 1,395,066.20 |
| Other Assets | 36,344,504.54 | 452,331,364.61 | (982,872.90) | — |
| Total Assets | \$ 171,424,349.58 | \$ 981,100,927.49 | \$ 664,519.21 | \$ 34,168,116.22 |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Contracts Payable | \$ — | \$ 30,167,933.44 | \$ — | \$ — |
| Grants Payable | — | — | — | — |
| Accrued Payroll | 29,594.42 | 654,164.34 | 4,408.59 | — |
| Payroll Withholdings | 453,155.56 | 4,581,011.67 | — | 950.47 |
| Accounts Payable | 121,679,647.07 | 360,528,107.30 | 285,512.12 | 29,410,416.68 |
| Benefits Payable | — | 9,725,677.15 | — | — |
| Deferred Revenue | 874,758.16 | — | — | — |
| Incurred But Not Reported Claims - Health Claim Expense | — | — | — | — |
| Other Liabilities | 35,888,289.48 | 450,860,051.35 | — | 170,157.52 |
| Total Liabilities | \$ 158,925,444.69 | \$ 856,516,945.25 | \$ 289,920.71 | \$ 29,581,524.67 |
| Fund Balances: | | | | |
| Regular | \$ — | \$ — | \$ — | \$ — |
| Reserved | | | | |
| Motor Fuel Tax Funds | — | — | — | — |
| Guaranteed Revenue Debt Common Reserve Fund | — | — | — | — |
| Federal Financial Assistance | 46,084.91 | 83,408,676.43 | 26,769.00 | 1,756,572.03 |
| Inventories | — | 5,236,430.71 | — | 1,395,066.20 |
| Health Insurance Claims | — | — | — | — |
| Medicaid Reserves | — | — | — | — |
| Public School Capital Outlay | — | — | — | — |
| Self Insurance Trust Fund | — | — | — | — |
| Underground Storage Trust Fund | — | — | — | — |
| Unissued Debt | — | — | — | — |
| Other Reserves | 8,529,319.43 | 33,713,598.97 | — | 96,709.53 |
| Unreserved | | | | |
| Designated | — | — | — | — |
| Undesignated | | | | |
| Surplus (Deficit) | | | | |
| Regular | 3,923,500.55 | 659,733.22 | 347,829.50 | 1,338,243.79 |
| Lottery for Education | — | — | — | — |
| Tobacco Settlement Funds | — | 1,565,542.91 | — | — |
| Other | — | — | — | — |
| Total Fund Balances | \$ 12,498,904.89 | \$ 124,583,982.24 | \$ 374,598.50 | \$ 4,586,591.55 |
| Total Liabilities and Fund Balances | \$ 171,424,349.58 | \$ 981,100,927.49 | \$ 664,519.21 | \$ 34,168,116.22 |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Executive Branch

| Labor, Department of | | Law, Department of | Personnel Board, State - Merit System of Personnel Administration | Motor Vehicle Safety, Department of | Natural Resources, Department of |
|-------------------------|-------------------------------|------------------------|---|---|--|
| Labor, Department of | Division of Rehabilitation | | | | |
| \$ 5,825,476.47 | \$ (7,865,011.13) | \$ 1,232,835.87 | \$ 3,042,192.93 | \$ 3,492,290.77 | \$ 116,067,189.34 |
| 1,586,121.00 | 1,250,431.00 | 506,091.68 | — | 10,996,768.99 | 26,810,469.73 |
| 21,664,850.89 | 18,612,613.90 | — | — | 662,205.03 | 21,965,162.30 |
| 1,484,971.59 | 8,174,177.16 | 1,236,726.39 | 1,088,678.13 | 18,000.92 | 1,711,234.41 |
| — | — | — | — | 187,634.55 | — |
| 1,087,102.83 | — | — | — | — | 1,274,562.00 |
| 3,438,447.14 | 9,294,122.80 | — | (125.10) | — | 28,161.99 |
| <u>\$ 35,086,969.92</u> | <u>\$ 29,466,333.73</u> | <u>\$ 2,975,653.94</u> | <u>\$ 4,130,745.96</u> | <u>\$ 15,356,900.26</u> | <u>\$ 167,856,779.77</u> |
| \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| 586,352.30 | — | 20,883.11 | — | — | 595,865.33 |
| 642,601.40 | — | 200,466.54 | (718.53) | 785.37 | 1,384.85 |
| 18,319,821.80 | 18,394,893.80 | 1,852,824.75 | 1,067,926.80 | 15,171,909.84 | 47,431,076.32 |
| — | — | — | — | — | — |
| 12,205,328.53 | 3,778,772.67 | — | — | 103,653.15 | 4,210,927.51 |
| — | — | — | — | — | — |
| 883,433.98 | 1,068,993.72 | — | 2,132.38 | — | 1,173.39 |
| <u>\$ 32,637,538.01</u> | <u>\$ 23,242,660.19</u> | <u>\$ 2,074,174.40</u> | <u>\$ 1,069,340.65</u> | <u>\$ 15,276,348.36</u> | <u>\$ 52,240,427.40</u> |
| \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| — | — | — | — | — | — |
| 810,297.03 | 95,584.52 | — | — | — | — |
| 454,622.87 | — | — | — | — | 1,274,562.00 |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | 65,918,343.32 |
| — | — | — | — | — | — |
| 1,179,935.60 | 6,122,940.72 | 402,111.84 | 3,061,405.31 | — | 47,841,392.63 |
| — | — | — | — | — | — |
| 4,576.41 | 5,148.30 | 499,367.70 | — | 80,551.90 | 582,054.42 |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| <u>\$ 2,449,431.91</u> | <u>\$ 6,223,673.54</u> | <u>\$ 901,479.54</u> | <u>\$ 3,061,405.31</u> | <u>\$ 80,551.90</u> | <u>\$ 115,616,352.37</u> |
| <u>\$ 35,086,969.92</u> | <u>\$ 29,466,333.73</u> | <u>\$ 2,975,653.94</u> | <u>\$ 4,130,745.96</u> | <u>\$ 15,356,900.26</u> | <u>\$ 167,856,779.77</u> |

State of Georgia

Combining Balance Sheet (Statutory Basis) Budget Fund June 30, 2005

| | Pardons and Paroles, State Board of | Public Safety, Department of Public Safety, Department of | Public Safety, Department of Units Attached for Administrative Purposes Only | Public School Employees' Retirement System |
|--|---|--|---|---|
| Assets | | | | |
| Cash and Cash Equivalents | \$ 468,254.60 | \$ 3,264,032.39 | \$ (196,146.30) | \$ — |
| Investments | — | — | — | — |
| Accounts Receivable | | | | |
| State Appropriation | 1,540,713.12 | 44,677.00 | 252,245.00 | — |
| Federal Financial Assistance | 334,314.53 | 857,596.99 | 593,419.47 | — |
| Other | 11,317.45 | 2,030,923.27 | 630,573.94 | — |
| Prepaid Expenditures | — | — | — | — |
| Inventories | — | 2,107,538.74 | 524,976.93 | — |
| Other Assets | — | — | — | — |
| Total Assets | \$ 2,354,599.70 | \$ 8,304,768.39 | \$ 1,805,069.04 | \$ 0.00 |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Contracts Payable | \$ — | \$ — | \$ — | \$ — |
| Grants Payable | — | — | — | — |
| Accrued Payroll | — | 5,318.29 | 4,595.33 | — |
| Payroll Withholdings | 1,367.50 | 251.38 | — | — |
| Accounts Payable | 1,517,069.54 | 3,601,258.63 | 1,100,360.27 | — |
| Benefits Payable | — | — | — | — |
| Deferred Revenue | — | 384,064.45 | — | — |
| Incurred But Not Reported Claims - Health Claim Expense | — | — | — | — |
| Other Liabilities | 7,678.08 | 6,506.36 | 3,769.50 | — |
| Total Liabilities | \$ 1,526,115.12 | \$ 3,997,399.11 | \$ 1,108,725.10 | \$ 0.00 |
| Fund Balances: | | | | |
| Regular | \$ — | \$ — | \$ — | \$ — |
| Reserved | | | | |
| Motor Fuel Tax Funds | — | — | — | — |
| Guaranteed Revenue Debt Common Reserve Fund | — | — | — | — |
| Federal Financial Assistance | 729,147.94 | 1,727,119.36 | 53,843.53 | — |
| Inventories | — | 2,107,538.74 | 524,976.93 | — |
| Health Insurance Claims | — | — | — | — |
| Medicaid Reserves | — | — | — | — |
| Public School Capital Outlay | — | — | — | — |
| Self Insurance Trust Fund | — | — | — | — |
| Underground Storage Trust Fund | — | — | — | — |
| Unissued Debt | — | — | — | — |
| Other Reserves | 22,496.66 | 10,206.62 | — | — |
| Unreserved | | | | |
| Designated | — | — | — | — |
| Undesignated | | | | |
| Surplus (Deficit) | | | | |
| Regular | 76,839.98 | 462,504.56 | 117,523.48 | — |
| Lottery for Education | — | — | — | — |
| Tobacco Settlement Funds | — | — | — | — |
| Other | — | — | — | — |
| Total Fund Balances | \$ 828,484.58 | \$ 4,307,369.28 | \$ 696,343.94 | \$ 0.00 |
| Total Liabilities and Fund Balances | \$ 2,354,599.70 | \$ 8,304,768.39 | \$ 1,805,069.04 | \$ 0.00 |

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Executive Branch

| Regents of the University System of Georgia, Board of | | | | | |
|---|--|--|--|---|---------------------------|
| Public Service Commission | Resident Instruction (Includes Colleges and Universities) | Regents Central Office and Other Organized Activities (Includes Colleges and Universities) | Public Telecom- munications Commission, Georgia | Lottery for Education (Includes Colleges and Universities) | Revenue, Department of |
| \$ 420,793.52 | \$ 250,762,808.01 | \$ 4,821,367.83 | \$ 18,947,530.70 | \$ 39,043.77 | \$ 3,614,557.55 |
| — | 24,848,399.36 | 4,241,706.08 | — | — | — |
| 436,712.29 | — | — | — | — | 9,971,389.31 |
| 239,888.00 | 55,192,929.69 | 23,513,642.12 | — | — | — |
| 28.00 | 149,450,946.51 | 7,812,105.31 | 499,632.59 | — | 40,167.07 |
| — | 27,057,656.10 | 330,406.00 | — | — | — |
| — | 3,606,913.72 | 52,539.38 | 16,415.91 | — | — |
| — | 9,819.82 | — | — | — | 292,112.68 |
| <u>\$ 1,097,421.81</u> | <u>\$ 510,929,473.21</u> | <u>\$ 40,771,766.72</u> | <u>\$ 19,463,579.20</u> | <u>\$ 39,043.77</u> | <u>\$ 13,918,226.61</u> |
| \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| — | 10,143,893.23 | 625,883.51 | — | — | — |
| 37.50 | — | — | 11,063.95 | — | 1,170,337.88 |
| 810,322.72 | 154,372,063.87 | 6,086,847.64 | 388,984.06 | 4,550.43 | 12,082,637.86 |
| — | — | 2,590,721.39 | — | — | — |
| 180,063.19 | 164,197,773.53 | 8,678,910.46 | 866,342.87 | — | — |
| — | — | — | — | — | — |
| — | 18,873,971.93 | 210,613.39 | — | — | — |
| <u>\$ 990,423.41</u> | <u>\$ 347,587,702.56</u> | <u>\$ 18,192,976.39</u> | <u>\$ 1,266,390.88</u> | <u>\$ 4,550.43</u> | <u>\$ 13,252,975.74</u> |
| \$ — | \$ 161,678,605.08 | \$ 22,495,417.70 | \$ — | \$ — | \$ — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
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| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | 18,197,188.32 | — | — |
| 106,998.40 | 1,663,165.57 | 83,372.63 | — | — | 665,250.87 |
| — | — | — | — | 34,493.34 | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| <u>\$ 106,998.40</u> | <u>\$ 163,341,770.65</u> | <u>\$ 22,578,790.33</u> | <u>\$ 18,197,188.32</u> | <u>\$ 34,493.34</u> | <u>\$ 665,250.87</u> |
| <u>\$ 1,097,421.81</u> | <u>\$ 510,929,473.21</u> | <u>\$ 40,771,766.72</u> | <u>\$ 19,463,579.20</u> | <u>\$ 39,043.77</u> | <u>\$ 13,918,226.61</u> |

State of Georgia

Combining Balance Sheet (Statutory Basis)

Budget Fund

June 30, 2005

| | Secretary of State | | Soil and Water Conservation Commission, State | Student Finance Student Finance Commission, Georgia |
|--|-------------------------|---------------------------|--|--|
| | Secretary of State | Real Estate Commission | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 19,942,707.98 | \$ 6,863.28 | \$ 346,151.68 | \$ 73,338.87 |
| Investments | — | — | — | — |
| Accounts Receivable | | | | |
| State Appropriation | 1,759,764.36 | 167,497.38 | 680,170.62 | — |
| Federal Financial Assistance | 38,883.98 | — | 114,790.11 | — |
| Other | 89,828.24 | — | 767,310.49 | — |
| Prepaid Expenditures | — | — | — | — |
| Inventories | — | — | — | — |
| Other Assets | — | — | — | — |
| Total Assets | \$ 21,831,184.56 | \$ 174,360.66 | \$ 1,908,422.90 | \$ 73,338.87 |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Contracts Payable | \$ — | \$ — | \$ — | \$ — |
| Grants Payable | — | — | — | — |
| Accrued Payroll | — | — | — | — |
| Payroll Withholdings | 265,985.26 | 23,855.61 | — | — |
| Accounts Payable | 17,518,545.86 | 53,911.89 | 648,810.27 | 8,225.96 |
| Benefits Payable | — | — | — | — |
| Deferred Revenue | — | — | 1,259,304.30 | — |
| Incurred But Not Reported Claims - Health Claim Expense | — | — | — | — |
| Other Liabilities | — | — | — | 55,797.81 |
| Total Liabilities | \$ 17,784,531.12 | \$ 77,767.50 | \$ 1,908,114.57 | \$ 64,023.77 |
| Fund Balances: | | | | |
| Regular | \$ — | \$ — | \$ — | \$ — |
| Reserved | | | | |
| Motor Fuel Tax Funds | — | — | — | — |
| Guaranteed Revenue Debt Common Reserve Fund | — | — | — | — |
| Federal Financial Assistance | 3,215,957.67 | — | — | — |
| Inventories | — | — | — | — |
| Health Insurance Claims | — | — | — | — |
| Medicaid Reserves | — | — | — | — |
| Public School Capital Outlay | — | — | — | — |
| Self Insurance Trust Fund | — | — | — | — |
| Underground Storage Trust Fund | — | — | — | — |
| Unissued Debt | — | — | — | — |
| Other Reserves | 235,917.18 | — | — | — |
| Unreserved | | | | |
| Designated | — | — | — | — |
| Undesignated | | | | |
| Surplus (Deficit) | | | | |
| Regular | 594,778.59 | 96,593.16 | 308.33 | 9,315.10 |
| Lottery for Education | — | — | — | — |
| Tobacco Settlement Funds | — | — | — | — |
| Other | — | — | — | — |
| Total Fund Balances | \$ 4,046,653.44 | \$ 96,593.16 | \$ 308.33 | \$ 9,315.10 |
| Total Liabilities and Fund Balances | \$ 21,831,184.56 | \$ 174,360.66 | \$ 1,908,422.90 | \$ 73,338.87 |

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| Executive Branch | | | | | |
|--------------------------|-----------------------------------|--|--|----------------------------------|---|
| Commission, Georgia | | Technical and Adult Education, Department of | | | |
| Lottery for Education | Teachers' Retirement System | Technical and Adult Education, Department of (Includes Technical Colleges) | Lottery for Education (Includes Technical Colleges) | Transportation, Department of | Veterans Service, State Department of |
| \$ 1,078,973.74 | \$ 499,484.40 | \$ 25,536,976.85 | \$ 1,277.20 | \$ 14,600,023.37 | \$ 1,476,743.22 |
| — | — | 2,817,375.70 | — | — | — |
| 54,795,919.14 | — | 3,766.18 | — | 1,377,972,166.89 | 1,679,508.63 |
| — | — | 10,105,143.19 | — | 1,695,275,013.74 | 1,645,825.41 |
| — | 704,412.33 | 8,815,612.31 | — | 688,752,053.84 | — |
| — | — | 416,617.07 | — | — | — |
| — | — | 6,467,854.44 | — | 9,555,953.59 | — |
| — | — | 35,846.00 | — | — | — |
| <u>\$ 55,874,892.88</u> | <u>\$ 1,203,896.73</u> | <u>\$ 54,199,191.74</u> | <u>\$ 1,277.20</u> | <u>\$ 3,786,155,211.43</u> | <u>\$ 4,802,077.26</u> |
| \$ — | \$ — | \$ — | \$ — | \$ 82,307,630.16 | \$ — |
| — | — | — | — | — | — |
| — | — | 1,442,390.20 | — | — | — |
| — | 150,363.27 | 142,116.59 | — | 2,751,433.64 | (89,718.88) |
| 1,461,543.04 | 852,887.25 | 36,972,647.60 | — | 2,884,902,406.38 | 4,238,777.19 |
| — | — | — | — | — | — |
| 136,853.55 | — | 2,926,475.49 | — | — | — |
| — | — | — | — | — | — |
| — | — | 150,342.99 | — | 3,718,405.04 | 324,530.16 |
| <u>\$ 1,598,396.59</u> | <u>\$ 1,003,250.52</u> | <u>\$ 41,633,972.87</u> | <u>\$ 0.00</u> | <u>\$ 2,973,679,875.22</u> | <u>\$ 4,473,588.47</u> |
| \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| — | — | — | — | 802,293,540.31 | — |
| — | — | — | — | — | — |
| — | — | 484,529.83 | — | — | — |
| — | — | 2,986,975.35 | — | 9,555,953.59 | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | 8,624,974.88 | — | — | — |
| — | — | — | — | — | — |
| — | 198,646.21 | 468,738.81 | — | 625,842.31 | 328,488.79 |
| 54,276,496.29 | — | — | 1,277.20 | — | — |
| — | 2,000.00 | — | — | — | — |
| <u>\$ 54,276,496.29</u> | <u>\$ 200,646.21</u> | <u>\$ 12,565,218.87</u> | <u>\$ 1,277.20</u> | <u>\$ 812,475,336.21</u> | <u>\$ 328,488.79</u> |
| <u>\$ 55,874,892.88</u> | <u>\$ 1,203,896.73</u> | <u>\$ 54,199,191.74</u> | <u>\$ 1,277.20</u> | <u>\$ 3,786,155,211.43</u> | <u>\$ 4,802,077.26</u> |

State of Georgia

Combining Balance Sheet (Statutory Basis)

Budget Fund

June 30, 2005

| | Executive Branch | | | |
|---|---|---|--------------------------|--|
| | Workers' Compensation, State Board of | General Obligation Debt Sinking Fund, State of Georgia | | Guaranteed Revenue Debt Common Reserve Fund, State of Georgia |
| | | Issued | New | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 156,211.26 | \$ — | \$ — | \$ 1,423,379.06 |
| Investments | — | — | — | 70,407,492.19 |
| Accounts Receivable | | | | |
| State Appropriation | 1,311,955.59 | (2,137,434.56) | 112,681,260.00 | — |
| Federal Financial Assistance | — | — | — | — |
| Other | — | — | — | — |
| Prepaid Expenditures | — | — | — | — |
| Inventories | — | — | — | — |
| Other Assets | — | — | — | — |
| Total Assets | \$ 1,468,166.85 | \$ (2,137,434.56) | \$ 112,681,260.00 | \$ 71,830,871.25 |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Contracts Payable | \$ — | \$ — | \$ — | \$ — |
| Grants Payable | — | — | — | — |
| Accrued Payroll | — | — | — | — |
| Payroll Withholdings | — | — | — | — |
| Accounts Payable | 1,440,883.71 | — | — | — |
| Benefits Payable | — | — | — | — |
| Deferred Revenue | — | — | — | — |
| Incurred But Not Reported Claims - | — | — | — | — |
| Health Claim Expense | — | — | — | — |
| Other Liabilities | — | — | — | — |
| Total Liabilities | \$ 1,440,883.71 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| Fund Balances: | | | | |
| Regular | \$ — | \$ — | \$ — | \$ — |
| Reserved | | | | |
| Motor Fuel Tax Funds | — | — | — | — |
| Guaranteed Revenue Debt Common Reserve Fund | — | — | — | 71,830,871.25 |
| Federal Financial Assistance | — | — | — | — |
| Inventories | — | — | — | — |
| Health Insurance Claims | — | — | — | — |
| Medicaid Reserves | — | — | — | — |
| Public School Capital Outlay | — | — | — | — |
| Self Insurance Trust Fund | — | — | — | — |
| Underground Storage Trust Fund | — | — | — | — |
| Unissued Debt | — | — | 106,447,297.00 | — |
| Other Reserves | — | — | — | — |
| Unreserved | | | | |
| Designated | — | — | — | — |
| Undesignated | | | | |
| Surplus (Deficit) | | | | |
| Regular | 27,283.14 | (2,137,434.56) | 6,233,963.00 | — |
| Lottery for Education | — | — | — | — |
| Tobacco Settlement Funds | — | — | — | — |
| Other | — | — | — | — |
| Total Fund Balances | \$ 27,283.14 | \$ (2,137,434.56) | \$ 112,681,260.00 | \$ 71,830,871.25 |
| Total Liabilities and Fund Balances | \$ 1,468,166.85 | \$ (2,137,434.56) | \$ 112,681,260.00 | \$ 71,830,871.25 |

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Financing and
Investment
Commission,
Georgia State

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State of Georgia

Combining Statement of Changes in Fund Balances (Statutory Basis)

Budget Fund

For the Fiscal Year Ended June 30, 2005

| | | Legislative Branch | |
|---|-----------------------------------|--------------------------------|--|
| | | General Assembly of Georgia | Audits and Accounts, Department of |
| | Total | | |
| Fund Balances - July 1 | | | |
| Colleges and Universities | \$ 171,454,302.33 | \$ — | \$ — |
| Reserved | 2,200,385,964.10 | 3,072,916.80 | — |
| Unreserved | | | |
| Designated | 16,421,680.95 | — | — |
| Undesignated | | | |
| Surplus | | | |
| Regular | 101,863,472.06 | 2,308,996.22 | 753,313.70 |
| Lottery for Education | 16,917,204.44 | — | — |
| Tobacco Settlement Funds | 1,970,349.28 | — | — |
| Other | 50,874,212.44 | — | — |
| | <u>\$ 2,559,887,185.60</u> | <u>\$ 5,381,913.02</u> | <u>\$ 753,313.70</u> |
| Additions | | | |
| Adjustments to Prior Year's Expenditures/Payables | \$ 190,335,810.37 | \$ 196.85 | \$ 40,107.84 |
| Excess (Deficiency) of Funds Available over (under) Expenditures | 1,300,282,003.04 | 6,610,763.87 | 662,840.58 |
| Increase (Decrease) in Inventories | 578,927.85 | — | — |
| Non-Mandatory Transfers | 15,625,286.34 | — | — |
| Prior Year's Checks Voided | 51,184.20 | — | — |
| Reimbursement of Prior Year's Expenditures | 13,251,999.31 | — | — |
| Self Insurance Trust Fund Added to Appropriations Act | 411,682,558.77 | — | — |
| Other Additions | 17,347,128.56 | — | — |
| | <u>\$ 1,949,154,898.44</u> | <u>\$ 6,610,960.72</u> | <u>\$ 702,948.42</u> |
| Deductions | | | |
| Unreserved Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services | | | |
| Year Ended June 30, 2004 | \$ 120,751,025.78 | \$ 2,308,996.22 | \$ 753,313.70 |
| Year Ended June 30, 2005 | 5,872,728.40 | — | — |
| Adjustments to Prior Year's Revenues/Receivables | 78,173,440.54 | — | 7,844.27 |
| Fund Balance Carried Over from Prior Year as Funds Available | 1,663,327,485.45 | 3,072,916.80 | — |
| Increase in Prior Year's Incurred But Not Reported | | | |
| Claims Liability - Health Claim Expense | 140,000.00 | — | — |
| Mandatory Transfers | 757,950.44 | — | — |
| Budget Units (Authorities) Removed from Appropriations Act | 91,614,651.17 | — | — |
| Other Deductions | 4,996,814.74 | — | — |
| | <u>\$ 1,965,634,096.52</u> | <u>\$ 5,381,913.02</u> | <u>\$ 761,157.97</u> |
| Fund Balances - June 30 | <u><u>\$ 2,543,407,987.52</u></u> | <u><u>\$ 6,610,960.72</u></u> | <u><u>\$ 695,104.15</u></u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

| Judicial Branch | | Executive Branch | | | |
|-----------------|--|--|-------------------------------|----------------------------|------------------------------------|
| | | Administrative Services, Department of | | | |
| Judicial Branch | Administrative Services, Department of | Building Authority, Georgia | Technology Authority, Georgia | Agriculture, Department of | Banking and Finance, Department of |
| \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| 2,256,697.01 | 2,710,370.19 | 20,902,125.00 | 19,296,522.34 | 1,663,511.77 | — |
| — | — | — | — | — | — |
| 55,856.61 | 1,154,343.11 | — | — | 64,586.83 | 244,883.11 |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | 2,106,209.00 | 47,936,832.08 | — | — |
| \$ 2,312,553.62 | \$ 3,864,713.30 | \$ 23,008,334.00 | \$ 67,233,354.42 | \$ 1,728,098.60 | \$ 244,883.11 |
| | | | | | |
| \$ 350,977.80 | \$ (530,370.11) | \$ — | \$ — | \$ — | \$ — |
| 6,625,714.14 | (58,158,246.75) | — | — | 1,698,731.43 | 28,055.37 |
| — | (78,995.23) | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | 1,268.81 | — |
| 50.05 | — | — | — | 5,951.77 | — |
| — | 411,682,558.77 | — | — | — | — |
| 1,786.00 | — | — | — | — | — |
| \$ 6,978,527.99 | \$ 352,914,946.68 | \$ 0.00 | \$ 0.00 | \$ 1,705,952.01 | \$ 28,055.37 |
| | | | | | |
| \$ 55,856.61 | \$ 1,154,343.11 | \$ — | \$ — | \$ 64,586.83 | \$ 244,883.11 |
| — | — | — | — | — | — |
| 47,640.00 | (44,758.78) | — | — | — | — |
| 2,143,365.85 | 2,615,349.55 | — | — | 1,663,511.77 | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | 23,008,334.00 | 67,233,354.42 | — | — |
| 54,054.59 | — | — | — | — | — |
| \$ 2,300,917.05 | \$ 3,724,933.88 | \$ 23,008,334.00 | \$ 67,233,354.42 | \$ 1,728,098.60 | \$ 244,883.11 |
| | | | | | |
| \$ 6,990,164.56 | \$ 353,054,726.10 | \$ 0.00 | \$ 0.00 | \$ 1,705,952.01 | \$ 28,055.37 |

State of Georgia

Combining Statement of Changes in Fund Balances (Statutory Basis)

Budget Fund

For the Fiscal Year Ended June 30, 2005

| | Community Affairs, Department of | Medicaid Services | Community Health, Indigent Care Trust Fund |
|---|-------------------------------------|--------------------------|--|
| Fund Balances - July 1 | | | |
| Colleges and Universities | \$ — | \$ — | \$ — |
| Reserved | 5,419,119.89 | 673,227,264.26 | 3,019,683.19 |
| Unreserved | | | |
| Designated | — | — | — |
| Undesignated | | | |
| Surplus | | | |
| Regular | 1,507,592.48 | 3,369,470.00 | — |
| Lottery for Education | — | — | — |
| Tobacco Settlement Funds | — | — | — |
| Other | — | — | — |
| | <u>\$ 6,926,712.37</u> | <u>\$ 676,596,734.26</u> | <u>\$ 3,019,683.19</u> |
| Additions | | | |
| Adjustments to Prior Year's Expenditures/Payables | \$ — | \$ 2,899,242.85 | \$ 2,500,498.02 |
| Excess (Deficiency) of Funds Available over (under) Expenditures | 6,566,704.02 | 40,456,387.70 | 4,973,746.13 |
| Increase (Decrease) in Inventories | — | — | — |
| Non-Mandatory Transfers | — | — | — |
| Prior Year's Checks Voided | — | — | — |
| Reimbursement of Prior Year's Expenditures | — | — | — |
| Self Insurance Trust Fund Added to Appropriations Act | — | — | — |
| Other Additions | — | — | — |
| | <u>\$ 6,566,704.02</u> | <u>\$ 43,355,630.55</u> | <u>\$ 7,474,244.15</u> |
| Deductions | | | |
| Unreserved Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services | | | |
| Year Ended June 30, 2004 | \$ 1,507,592.48 | \$ 3,369,470.00 | \$ — |
| Year Ended June 30, 2005 | — | — | — |
| Adjustments to Prior Year's Revenues/Receivables | 1,148,878.75 | 1,919,705.96 | — |
| Fund Balance Carried Over from Prior Year as Funds Available | 5,419,119.89 | 228,898,514.08 | 3,019,683.19 |
| Increase in Prior Year's Incurred But Not Reported | | | |
| Claims Liability - Health Claim Expense | — | 140,000.00 | — |
| Mandatory Transfers | — | — | — |
| Budget Units (Authorities) Removed from Appropriations Act | — | — | — |
| Other Deductions | — | — | — |
| | <u>\$ 8,075,591.12</u> | <u>\$ 234,327,690.04</u> | <u>\$ 3,019,683.19</u> |
| Fund Balances - June 30 | <u>\$ 5,417,825.27</u> | <u>\$ 485,624,674.77</u> | <u>\$ 7,474,244.15</u> |

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Executive Branch

| Department of PeachCare for Kids | Corrections, Department of | Defense, Department of | Early Care and Learning, Department of | Economic Development, Department of | Education, Department of Education, Department of |
|--|-------------------------------|---------------------------|--|---|--|
| \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| 22,571,054.18 | 59,166,041.61 | 4,970,595.72 | 131,108.83 | — | 13,919,311.54 |
| — | — | — | — | — | — |
| 14,596.59 | 3,938,777.13 | 11,777.39 | 27,985.37 | 386,021.52 | 5,268,576.01 |
| — | — | — | 331,151.16 | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| <u>22,585,650.77</u> | <u>63,104,818.74</u> | <u>4,982,373.11</u> | <u>490,245.36</u> | <u>386,021.52</u> | <u>19,187,887.55</u> |
| \$ — | \$ 55,154.86 | \$ 619.32 | \$ 98,468.47 | \$ — | \$ 167,458,200.66 |
| 26,508,535.73 | 30,484,506.29 | 4,641,123.14 | 259,288.87 | 614,766.79 | (163,635,532.91) |
| — | 68,819.29 | — | — | — | (53,413.17) |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | 3,499.68 | 251,314.80 | — | 9,522,422.36 |
| — | — | — | — | — | — |
| — | 720.00 | — | — | — | — |
| <u>26,508,535.73</u> | <u>30,609,200.44</u> | <u>4,645,242.14</u> | <u>609,072.14</u> | <u>614,766.79</u> | <u>13,291,676.94</u> |
| \$ 14,596.59 | \$ 3,938,777.13 | \$ 11,777.39 | \$ 359,136.53 | \$ 386,021.52 | \$ 5,268,576.01 |
| — | — | — | — | — | — |
| — | 146,662.67 | 596,999.64 | 206,142.93 | — | 47,582.92 |
| 22,571,054.18 | 40,786,192.74 | 4,970,595.72 | 131,108.83 | — | 10,992,051.50 |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | 16,256.77 | — |
| <u>22,585,650.77</u> | <u>44,871,632.54</u> | <u>5,579,372.75</u> | <u>696,388.29</u> | <u>402,278.29</u> | <u>16,308,210.43</u> |
| <u>26,508,535.73</u> | <u>48,842,386.64</u> | <u>4,048,242.50</u> | <u>402,929.21</u> | <u>598,510.02</u> | <u>16,171,354.06</u> |

State of Georgia

Combining Statement of Changes in Fund Balances (Statutory Basis) Budget Fund For the Fiscal Year Ended June 30, 2005

| | Education, Department of Lottery for Education | Employees' Retirement System | Forestry Commission, Georgia |
|---|---|------------------------------------|------------------------------------|
| Fund Balances - July 1 | | | |
| Colleges and Universities | \$ — | \$ — | \$ — |
| Reserved | 306,495.93 | 200.00 | 886,309.48 |
| Unreserved | | | |
| Designated | — | — | — |
| Undesignated | | | |
| Surplus | | | |
| Regular | — | — | 46,898.34 |
| Lottery for Education | 276,282.16 | — | — |
| Tobacco Settlement Funds | — | — | — |
| Other | — | — | — |
| | <u>\$ 582,778.09</u> | <u>\$ 200.00</u> | <u>\$ 933,207.82</u> |
| Additions | | | |
| Adjustments to Prior Year's Expenditures/Payables | \$ 69,289.07 | \$ — | \$ — |
| Excess (Deficiency) of Funds Available over (under) Expenditures | 294,200.71 | 200.00 | 1,564,611.90 |
| Increase (Decrease) in Inventories | — | — | (172,658.41) |
| Non-Mandatory Transfers | — | — | — |
| Prior Year's Checks Voided | — | — | — |
| Reimbursement of Prior Year's Expenditures | 83.00 | — | — |
| Self Insurance Trust Fund Added to Appropriations Act | — | — | — |
| Other Additions | — | — | — |
| | <u>\$ 363,572.78</u> | <u>\$ 200.00</u> | <u>\$ 1,391,953.49</u> |
| Deductions | | | |
| Unreserved Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services | | | |
| Year Ended June 30, 2004 | \$ 276,282.16 | \$ — | \$ 46,898.34 |
| Year Ended June 30, 2005 | — | — | — |
| Adjustments to Prior Year's Revenues/Receivables | — | — | 465,245.94 |
| Fund Balance Carried Over from Prior Year as Funds Available | 306,495.93 | 200.00 | — |
| Increase in Prior Year's Incurred But Not Reported | | | |
| Claims Liability - Health Claim Expense | — | — | — |
| Mandatory Transfers | — | — | — |
| Budget Units (Authorities) Removed from Appropriations Act | — | — | — |
| Other Deductions | — | — | — |
| | <u>\$ 582,778.09</u> | <u>\$ 200.00</u> | <u>\$ 512,144.28</u> |
| Fund Balances - June 30 | <u>\$ 363,572.78</u> | <u>\$ 200.00</u> | <u>\$ 1,813,017.03</u> |

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Executive Branch

| Investigation, Georgia Bureau of | Governor, Office of the | Human Resources, Department of | Insurance, Department of | Juvenile Justice, Department of | Labor, Department of Labor, Department of |
|--|----------------------------|-----------------------------------|-----------------------------|------------------------------------|--|
| \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| 14,131,786.93 | 5,550,959.80 | 116,373,316.49 | 38,001.22 | 4,989,903.02 | 2,362,079.93 |
| — | — | — | — | — | — |
| 148,558.50 | 3,113,829.19 | 55,976,167.00 | 403,375.13 | 1,369,906.82 | 27,327.41 |
| — | — | — | — | — | — |
| — | — | 1,970,349.28 | — | — | — |
| — | — | — | — | — | — |
| \$ 14,280,345.43 | \$ 8,664,788.99 | \$ 174,319,832.77 | \$ 441,376.35 | \$ 6,359,809.84 | \$ 2,389,407.34 |
| \$ — | \$ 24,724.91 | \$ 3,285,686.34 | \$ 200.00 | \$ — | \$ 6,558,318.52 |
| 3,206,130.60 | 12,509,677.77 | 114,899,404.10 | 374,398.50 | 3,373,058.45 | (8,791,276.02) |
| 413,634.19 | — | — | — | 219,026.56 | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| 724,269.18 | — | 884,893.53 | — | — | — |
| — | — | — | — | — | — |
| — | — | 50.00 | — | — | 4,419,085.37 |
| \$ 4,344,033.97 | \$ 12,534,402.68 | \$ 119,070,033.97 | \$ 374,598.50 | \$ 3,592,085.01 | \$ 2,186,127.87 |
| \$ 148,558.50 | \$ 3,113,829.19 | \$ 57,946,516.28 | \$ 403,375.13 | \$ 1,369,906.82 | \$ 27,327.41 |
| — | — | — | — | — | 1,278,478.00 |
| — | 35,497.79 | 1,200,643.81 | — | 181,533.10 | (1,569,109.45) |
| — | 5,550,959.80 | 109,658,724.41 | 38,001.22 | 3,813,863.38 | 2,389,407.34 |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| \$ 148,558.50 | \$ 8,700,286.78 | \$ 168,805,884.50 | \$ 441,376.35 | \$ 5,365,303.30 | \$ 2,126,103.30 |
| \$ 18,475,820.90 | \$ 12,498,904.89 | \$ 124,583,982.24 | \$ 374,598.50 | \$ 4,586,591.55 | \$ 2,449,431.91 |

State of Georgia

Combining Statement of Changes in Fund Balances (Statutory Basis)

Budget Fund

For the Fiscal Year Ended June 30, 2005

| | Labor, Department of Division of Rehabilitation | Law, Department of | Personnel Board, State - Merit System of Personnel Administration |
|---|--|-----------------------|---|
| Fund Balances - July 1 | | | |
| Colleges and Universities | \$ — | \$ — | \$ — |
| Reserved | 323,457.31 | 421,876.53 | 1,631,551.72 |
| Unreserved | | | |
| Designated | — | — | — |
| Undesignated | | | |
| Surplus | | | |
| Regular | 1,089.14 | 228,460.44 | — |
| Lottery for Education | — | — | — |
| Tobacco Settlement Funds | — | — | — |
| Other | — | — | — |
| | <u>\$ 324,546.45</u> | <u>\$ 650,336.97</u> | <u>\$ 1,631,551.72</u> |
| Additions | | | |
| Adjustments to Prior Year's Expenditures/Payables | \$ 3,783,929.94 | \$ 149.60 | \$ 35,391.07 |
| Excess (Deficiency) of Funds Available over (under) Expenditures | (10,499,377.68) | 888,668.44 | 3,715,378.85 |
| Increase (Decrease) in Inventories | — | — | — |
| Non-Mandatory Transfers | — | — | — |
| Prior Year's Checks Voided | — | — | 2,236.39 |
| Reimbursement of Prior Year's Expenditures | 135,280.69 | — | — |
| Self Insurance Trust Fund Added to Appropriations Act | — | — | — |
| Other Additions | 9,294,122.80 | 12,661.50 | — |
| | <u>\$ 2,713,955.75</u> | <u>\$ 901,479.54</u> | <u>\$ 3,753,006.31</u> |
| Deductions | | | |
| Unreserved Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services | | | |
| Year Ended June 30, 2004 | \$ 1,089.14 | \$ 228,460.44 | \$ — |
| Year Ended June 30, 2005 | — | — | 691,601.00 |
| Adjustments to Prior Year's Revenues/Receivables | (4,858,134.25) | — | — |
| Fund Balance Carried Over from Prior Year as Funds Available | 324,546.45 | 421,876.53 | 1,631,551.72 |
| Increase in Prior Year's Incurred But Not Reported | | | |
| Claims Liability - Health Claim Expense | — | — | — |
| Mandatory Transfers | — | — | — |
| Budget Units (Authorities) Removed from Appropriations Act | — | — | — |
| Other Deductions | 1,347,327.32 | — | — |
| | <u>\$ (3,185,171.34)</u> | <u>\$ 650,336.97</u> | <u>\$ 2,323,152.72</u> |
| Fund Balances - June 30 | <u>\$ 6,223,673.54</u> | <u>\$ 901,479.54</u> | <u>\$ 3,061,405.31</u> |

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Executive Branch

| Motor Vehicle Safety, Department of | Natural Resources, Department of | | | Pardons and Paroles, State Board of | Public Safety, Department of |
|---|--|--|---|---|---------------------------------|
| | Natural Resources, Department of | Agricultural Exposition Authority, Georgia | Agrirama Development Authority, Georgia | | |
| \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| 2,847.70 | 109,661,378.72 | — | 102,746.39 | 746,632.32 | 3,580,473.71 |
| — | — | 441,045.00 | — | — | — |
| 2,807.13 | 2,906,080.11 | — | — | 16,560.06 | 12,654.70 |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | 414,341.94 | 414,829.42 | — | — |
| <u>\$ 5,654.83</u> | <u>\$ 112,567,458.83</u> | <u>\$ 855,386.94</u> | <u>\$ 517,575.81</u> | <u>\$ 763,192.38</u> | <u>\$ 3,593,128.41</u> |
| \$ — | \$ (257,785.73) | \$ — | \$ — | \$ — | \$ 11,895.18 |
| 83,399.60 | 112,780,821.27 | — | — | 813,163.37 | 1,555,297.72 |
| — | 91,959.00 | — | — | — | 41,204.12 |
| — | — | — | — | — | — |
| — | 28.00 | — | — | — | — |
| — | 776,295.79 | — | — | 15,321.21 | 750,676.46 |
| — | — | — | — | — | — |
| — | — | — | — | — | 194,151.65 |
| <u>\$ 83,399.60</u> | <u>\$ 113,391,318.33</u> | <u>\$ 0.00</u> | <u>\$ 0.00</u> | <u>\$ 828,484.58</u> | <u>\$ 2,553,225.13</u> |
| \$ 2,807.13 | \$ 2,906,080.11 | \$ — | \$ — | \$ 16,560.06 | \$ 12,654.70 |
| — | — | — | — | — | — |
| — | (1,042,431.04) | — | — | — | 308,621.26 |
| 2,847.70 | 108,478,775.72 | — | — | 746,632.32 | 1,514,139.09 |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | 855,386.94 | 517,575.81 | — | — |
| 2,847.70 | — | — | — | — | 3,569.21 |
| <u>\$ 8,502.53</u> | <u>\$ 110,342,424.79</u> | <u>\$ 855,386.94</u> | <u>\$ 517,575.81</u> | <u>\$ 763,192.38</u> | <u>\$ 1,838,984.26</u> |
| <u>\$ 80,551.90</u> | <u>\$ 115,616,352.37</u> | <u>\$ 0.00</u> | <u>\$ 0.00</u> | <u>\$ 828,484.58</u> | <u>\$ 4,307,369.28</u> |

State of Georgia

Combining Statement of Changes in Fund Balances (Statutory Basis) Budget Fund For the Fiscal Year Ended June 30, 2005

| | Public Safety, Department of Units Attached for Administrative Purposes Only | Public School Employees' Retirement System | Public Service Commission |
|---|---|---|------------------------------|
| Fund Balances - July 1 | | | |
| Colleges and Universities | \$ — | \$ — | \$ — |
| Reserved | 829,503.07 | — | — |
| Unreserved | | | |
| Designated | — | — | — |
| Undesignated | | | |
| Surplus | | | |
| Regular | 261,084.69 | — | 127,438.56 |
| Lottery for Education | — | — | — |
| Tobacco Settlement Funds | — | — | — |
| Other | — | — | — |
| | <u>\$ 1,090,587.76</u> | <u>\$ 0.00</u> | <u>\$ 127,438.56</u> |
| Additions | | | |
| Adjustments to Prior Year's Expenditures/Payables | \$ 51,116.66 | \$ — | \$ 8,913.89 |
| Excess (Deficiency) of Funds Available over (under) Expenditures | 293,989.72 | 0.00 | 98,084.51 |
| Increase (Decrease) in Inventories | (18,707.32) | — | — |
| Non-Mandatory Transfers | — | — | — |
| Prior Year's Checks Voided | — | — | — |
| Reimbursement of Prior Year's Expenditures | 98,518.10 | — | — |
| Self Insurance Trust Fund Added to Appropriations Act | — | — | — |
| Other Additions | 13,285.58 | — | — |
| | <u>\$ 438,202.74</u> | <u>\$ 0.00</u> | <u>\$ 106,998.40</u> |
| Deductions | | | |
| Unreserved Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services | | | |
| Year Ended June 30, 2004 | \$ 261,084.69 | \$ — | \$ 127,438.56 |
| Year Ended June 30, 2005 | — | — | — |
| Adjustments to Prior Year's Revenues/Receivables | 285,265.24 | — | — |
| Fund Balance Carried Over from Prior Year as Funds Available | 285,818.82 | — | — |
| Increase in Prior Year's Incurred But Not Reported | | | |
| Claims Liability - Health Claim Expense | — | — | — |
| Mandatory Transfers | — | — | — |
| Budget Units (Authorities) Removed from Appropriations Act | — | — | — |
| Other Deductions | 277.81 | — | — |
| | <u>\$ 832,446.56</u> | <u>\$ 0.00</u> | <u>\$ 127,438.56</u> |
| Fund Balances - June 30 | <u>\$ 696,343.94</u> | <u>\$ 0.00</u> | <u>\$ 106,998.40</u> |

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Executive Branch

| Regents of the University System of Georgia, Board of | | | | | |
|--|--|--|---|---------------------------|---|
| Resident Instruction (Includes Colleges and Universities) | Regents Central Office and Other Organized Activities (Includes Colleges and Universities) | Public Telecom- munications Commission, Georgia | Lottery for Education (Includes Colleges and Universities) | Revenue, Department of | Secretary of State Secretary of State |
| \$ 143,399,504.47 | \$ 28,054,797.86 | \$ — | \$ — | \$ 2,120,536.10 | \$ 22,074,551.96 |
| — | — | 15,980,635.95 | — | — | — |
| 13,276,461.48 | 217,497.54 | — | — | 859,845.14 | 824,672.32 |
| — | — | — | 160,632.84 | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| \$ 156,675,965.95 | \$ 28,272,295.40 | \$ 15,980,635.95 | \$ 160,632.84 | \$ 2,980,381.24 | \$ 22,899,224.28 |
| \$ 2,510,032.64 | \$ (205,944.32) | \$ 113,707.44 | \$ 34,493.34 | \$ — | \$ — |
| 10,099,194.69 | (5,283,357.44) | 2,217,491.67 | 0.00 | 665,250.87 | 4,001,674.72 |
| — | — | — | — | — | — |
| 15,560,494.95 | 64,791.39 | — | — | — | — |
| — | — | — | — | — | 45,559.49 |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | 852.03 | — | — | — | — |
| \$ 28,169,722.28 | \$ (5,423,658.34) | \$ 2,331,199.11 | \$ 34,493.34 | \$ 665,250.87 | \$ 4,047,234.21 |
| \$ 13,276,461.48 | \$ 217,497.54 | \$ — | \$ 160,632.84 | \$ 859,845.14 | \$ 824,672.32 |
| — | — | — | — | — | 328.11 |
| 4,433,623.58 | 790.00 | (9,528.05) | — | — | 252.66 |
| — | — | — | — | 2,120,536.10 | 22,074,551.96 |
| — | — | — | — | — | — |
| 757,950.44 | — | — | — | — | — |
| — | — | — | — | — | — |
| 3,035,882.08 | 51,559.19 | 124,174.79 | — | — | — |
| \$ 21,503,917.58 | \$ 269,846.73 | \$ 114,646.74 | \$ 160,632.84 | \$ 2,980,381.24 | \$ 22,899,805.05 |
| \$ 163,341,770.65 | \$ 22,578,790.33 | \$ 18,197,188.32 | \$ 34,493.34 | \$ 665,250.87 | \$ 4,046,653.44 |

State of Georgia

Combining Statement of Changes in Fund Balances (Statutory Basis)

Budget Fund

For the Fiscal Year Ended June 30, 2005

| | Secretary of State Real Estate Commission | Soil and Water Conservation Commission, State | Student Finance Student Finance Commission, Georgia |
|---|---|--|--|
| Fund Balances - July 1 | | | |
| Colleges and Universities | \$ — | \$ — | \$ — |
| Reserved | — | 2,076,469.51 | 11,646.45 |
| Unreserved | — | — | — |
| Designated | — | — | — |
| Undesignated | — | — | — |
| Surplus | — | — | — |
| Regular | 327,791.30 | 3,125.05 | 14,652.17 |
| Lottery for Education | — | — | — |
| Tobacco Settlement Funds | — | — | — |
| Other | — | — | — |
| | <u>\$ 327,791.30</u> | <u>\$ 2,079,594.56</u> | <u>\$ 26,298.62</u> |
| Additions | | | |
| Adjustments to Prior Year's Expenditures/Payables | \$ — | \$ — | \$ — |
| Excess (Deficiency) of Funds Available over (under) Expenditures | 96,593.16 | 975,780.01 | 9,315.10 |
| Increase (Decrease) in Inventories | — | — | — |
| Non-Mandatory Transfers | — | — | — |
| Prior Year's Checks Voided | — | 250.00 | — |
| Reimbursement of Prior Year's Expenditures | — | — | — |
| Self Insurance Trust Fund Added to Appropriations Act | — | — | — |
| Other Additions | — | — | — |
| | <u>\$ 96,593.16</u> | <u>\$ 976,030.01</u> | <u>\$ 9,315.10</u> |
| Deductions | | | |
| Unreserved Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services | | | |
| Year Ended June 30, 2004 | \$ 327,791.30 | \$ 3,125.05 | \$ 14,652.17 |
| Year Ended June 30, 2005 | — | — | — |
| Adjustments to Prior Year's Revenues/Receivables | — | 975,721.68 | — |
| Fund Balance Carried Over from Prior Year as Funds Available | — | 2,076,469.51 | 11,646.45 |
| Increase in Prior Year's Incurred But Not Reported | — | — | — |
| Claims Liability - Health Claim Expense | — | — | — |
| Mandatory Transfers | — | — | — |
| Budget Units (Authorities) Removed from Appropriations Act | — | — | — |
| Other Deductions | — | — | — |
| | <u>\$ 327,791.30</u> | <u>\$ 3,055,316.24</u> | <u>\$ 26,298.62</u> |
| Fund Balances - June 30 | <u>\$ 96,593.16</u> | <u>\$ 308.33</u> | <u>\$ 9,315.10</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Executive Branch

| Commission, Georgia | | Technical and Adult Education, Department of | | | |
|--------------------------|----------------------|---|--|--|---|
| | | Teachers' Retirement System | Technical and Adult Education, Department of (Includes Technical Colleges) | Lottery for Education (Includes Technical Colleges) | Veterans Service, State Department of |
| Lottery for Education | | | | | |
| \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| — | — | — | 9,128,630.81 | 1,277.20 | 966,419,715.62 |
| — | — | — | — | — | — |
| — | 31,700.45 | 830,117.01 | — | 378,991.66 | 321,583.03 |
| 16,149,075.24 | — | — | 63.04 | — | — |
| — | — | — | — | — | — |
| — | 2,000.00 | — | — | — | — |
| <u>\$ 16,149,075.24</u> | <u>\$ 33,700.45</u> | <u>\$ 9,958,747.82</u> | <u>\$ 1,340.24</u> | <u>\$ 966,798,707.28</u> | <u>\$ 321,583.03</u> |
| \$ — | \$ — | \$ 1,302,567.64 | \$ — | \$ 134,927.09 | \$ — |
| 54,202,182.48 | 200,646.21 | 5,933,410.13 | 0.00 | 884,163,438.39 | 154,367.97 |
| — | — | — | — | 68,058.82 | — |
| — | — | — | — | — | — |
| — | — | 1,841.51 | — | — | — |
| 74,313.81 | — | 9,108.88 | — | — | — |
| — | — | — | — | — | — |
| — | — | 3,236,154.43 | — | — | 174,120.82 |
| <u>\$ 54,276,496.29</u> | <u>\$ 200,646.21</u> | <u>\$ 10,483,082.59</u> | <u>\$ 0.00</u> | <u>\$ 884,366,424.30</u> | <u>\$ 328,488.79</u> |
| \$ 16,149,075.24 | \$ 31,700.45 | \$ 830,117.01 | \$ 63.04 | \$ 378,991.66 | \$ 321,583.03 |
| — | — | — | — | — | — |
| — | — | 1,889,233.07 | — | 71,799,516.84 | — |
| — | 2,000.00 | 4,887,967.43 | — | 966,419,715.62 | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | 269,294.03 | — | 91,571.25 | — |
| <u>\$ 16,149,075.24</u> | <u>\$ 33,700.45</u> | <u>\$ 7,876,611.54</u> | <u>\$ 63.04</u> | <u>\$ 1,038,689,795.37</u> | <u>\$ 321,583.03</u> |
| <u>\$ 54,276,496.29</u> | <u>\$ 200,646.21</u> | <u>\$ 12,565,218.87</u> | <u>\$ 1,277.20</u> | <u>\$ 812,475,336.21</u> | <u>\$ 328,488.79</u> |

State of Georgia

Combining Statement of Changes in Fund Balances (Statutory Basis)

Budget Fund

For the Fiscal Year Ended June 30, 2005

Executive Branch

Fund Balances - July 1

| | Workers' Compensation, State Board of | General Obligation Debt Sinking Fund, State of Georgia Issued | New |
|---------------------------|---|---|-------------------------|
| Colleges and Universities | \$ — | \$ — | \$ — |
| Reserved | — | 2,498,172.19 | 18,912,320.00 |
| Unreserved | | | |
| Designated | — | — | — |
| Undesignated | | | |
| Surplus | | | |
| Regular | 57,851.62 | — | 970,170.00 |
| Lottery for Education | — | — | — |
| Tobacco Settlement Funds | — | — | — |
| Other | — | — | — |
| | <u>\$ 57,851.62</u> | <u>\$ 2,498,172.19</u> | <u>\$ 19,882,490.00</u> |

Additions

| | | | |
|--|------------------------|--------------------------|--------------------------|
| Adjustments to Prior Year's Expenditures/Payables | \$ 1,100.53 | \$ — | \$ — |
| Excess (Deficiency) of Funds Available over (under) Expenditures | 2,540,969.61 | (2,137,434.56) | 112,681,260.00 |
| Increase (Decrease) in Inventories | — | — | — |
| Non-Mandatory Transfers | — | — | — |
| Prior Year's Checks Voided | — | — | — |
| Reimbursement of Prior Year's Expenditures | — | — | — |
| Self Insurance Trust Fund Added to Appropriations Act | — | — | — |
| Other Additions | — | — | — |
| | <u>\$ 2,542,070.14</u> | <u>\$ (2,137,434.56)</u> | <u>\$ 112,681,260.00</u> |

Deductions

| | | | |
|---|------------------------|------------------------|-------------------------|
| Unreserved Fund Balance (Surplus) Returned to Office of Treasury and Fiscal Services | | | |
| Year Ended June 30, 2004 | \$ 57,851.62 | \$ — | \$ 970,170.00 |
| Year Ended June 30, 2005 | 2,514,787.00 | — | — |
| Adjustments to Prior Year's Revenues/Receivables | — | — | — |
| Fund Balance Carried Over from Prior Year as Funds Available | — | 2,498,172.19 | 18,912,320.00 |
| Increase in Prior Year's Incurred But Not Reported | | | |
| Claims Liability - Health Claim Expense | — | — | — |
| Mandatory Transfers | — | — | — |
| Budget Units (Authorities) Removed from Appropriations Act | — | — | — |
| Other Deductions | — | — | — |
| | <u>\$ 2,572,638.62</u> | <u>\$ 2,498,172.19</u> | <u>\$ 19,882,490.00</u> |

Fund Balances - June 30

| | | |
|--------------|-------------------|-------------------|
| \$ 27,283.14 | \$ (2,137,434.56) | \$ 112,681,260.00 |
|--------------|-------------------|-------------------|

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

| Guaranteed Revenue Debt Common Reserve Fund, State of Georgia | | Financing and Investment Commission, Georgia State | |
|--|---------------|---|---------------|
| \$ | — | \$ | — |
| | 71,831,065.00 | | 11,045,736.66 |
| | — | | — |
| | — | | — |
| | — | | — |
| | — | | — |
| \$ | 71,831,065.00 | \$ | 11,045,736.66 |
| | | | |
| \$ | — | \$ | — |
| | 73,218,267.16 | | 11,045,736.66 |
| | — | | — |
| | — | | — |
| | — | | — |
| | — | | — |
| | — | | 138.38 |
| \$ | 73,218,267.16 | \$ | 11,045,875.04 |
| | | | |
| \$ | — | \$ | — |
| | 1,387,395.91 | | 138.38 |
| | — | | — |
| | 71,831,065.00 | | 11,045,736.66 |
| | — | | — |
| | — | | — |
| | — | | — |
| \$ | 73,218,460.91 | \$ | 11,045,875.04 |
| | | | |
| \$ | 71,830,871.25 | \$ | 11,045,736.66 |

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State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

GENERAL ASSEMBLY OF GEORGIA

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------------------|-------------------------|----------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 33,304,450.00 | \$ 32,854,358.00 | \$ 32,854,358.00 | \$ 0.00 |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | — | 0.00 | 3,072,916.80 | 3,072,916.80 |
| Total Funds Available | \$ 33,304,450.00 | \$ 32,854,358.00 | \$ 35,927,274.80 | \$ 3,072,916.80 |
| Expenditures | | | | |
| Regular Operating Expenses | \$ 2,632,726.00 | \$ 2,642,726.00 | \$ 2,431,723.74 | \$ 211,002.26 |
| Equipment | 679,058.00 | 679,058.00 | 284,678.44 | 394,379.56 |
| Computer Charges | 9,950.00 | 9,950.00 | 195.16 | 9,754.84 |
| Real Estate Rentals | 7,000.00 | 7,000.00 | 0.00 | 7,000.00 |
| Telecommunications | 536,420.00 | 546,420.00 | 466,940.44 | 79,479.56 |
| Other | | | | |
| Personal Services - Staff | 18,478,494.00 | 17,878,402.00 | 16,288,596.71 | 1,589,805.29 |
| Personal Services - Elected Officials | 5,082,855.00 | 5,265,355.00 | 5,154,023.50 | 111,331.50 |
| Travel - Staff | 85,000.00 | 85,000.00 | 53,616.73 | 31,383.27 |
| Travel - Elected Officials | 1,500.00 | 1,500.00 | 0.00 | 1,500.00 |
| Per Diem and Fees - Staff | 157,234.00 | 157,234.00 | 54,919.46 | 102,314.54 |
| Contracts - Staff | 104,000.00 | 104,000.00 | 77,125.00 | 26,875.00 |
| Per Diem and Fees - Elected Officials | 3,070,527.00 | 3,018,027.00 | 2,423,433.39 | 594,593.61 |
| Contracts - Elected Officials | 712,686.00 | 712,686.00 | 639,460.52 | 73,225.48 |
| Photography | 95,000.00 | 95,000.00 | 21,593.00 | 73,407.00 |
| Expense Reimbursement Account | 1,652,000.00 | 1,652,000.00 | 1,420,204.84 | 231,795.16 |
| Total Expenditures | \$ 33,304,450.00 | \$ 32,854,358.00 | \$ 29,316,510.93 | \$ 3,537,847.07 |
| Excess of Funds Available over Expenditures | | | \$ 6,610,763.87 | \$ 6,610,763.87 |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

AUDITS AND ACCOUNTS, DEPARTMENT OF

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|-----------------------------------|-------------------------|------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 28,443,466.00 | \$ 28,193,466.00 | \$ 28,193,466.00 | \$ 0.00 |
| Expenditures | | | | |
| Personal Services | \$ 24,456,416.00 | \$ 24,206,416.00 | \$ 23,699,701.59 | \$ 506,714.41 |
| Regular Operating Expenses | 849,490.00 | 849,490.00 | 865,688.15 | (16,198.15) |
| Travel | 400,000.00 | 400,000.00 | 349,185.59 | 50,814.41 |
| Equipment | 20,000.00 | 20,000.00 | 11,441.00 | 8,559.00 |
| Computer Charges | 1,113,500.00 | 1,113,500.00 | 1,130,249.64 | (16,749.64) |
| Real Estate Rentals | 1,106,000.00 | 1,106,000.00 | 1,104,720.93 | 1,279.07 |
| Telecommunications | 322,060.00 | 322,060.00 | 324,108.21 | (2,048.21) |
| Per Diem and Fees | 176,000.00 | 176,000.00 | 45,530.31 | 130,469.69 |
| Total Expenditures | \$ 28,443,466.00 | \$ 28,193,466.00 | \$ 27,530,625.42 | \$ 662,840.58 |
| Excess of Funds Available over Expenditures | | | \$ 662,840.58 | \$ 662,840.58 |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

JUDICIAL BRANCH

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|-----------------------------------|--------------------------|--------------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 151,569,706.00 | \$ 165,228,101.00 | \$ 165,228,101.00 | \$ 0.00 |
| Federal Revenues | — | 4,852,853.27 | 4,693,314.51 | (159,538.76) |
| Other Revenues Retained | <u>3,057,046.00</u> | <u>9,793,260.47</u> | <u>11,309,831.88</u> | <u>1,516,571.41</u> |
| Total Revenues | \$ 154,626,752.00 | \$ 179,874,214.74 | \$ 181,231,247.39 | \$ 1,357,032.65 |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | <u>—</u> | <u>294,914.72</u> | <u>2,143,365.85</u> | <u>1,848,451.13</u> |
| Total Funds Available | <u>\$ 154,626,752.00</u> | <u>\$ 180,169,129.46</u> | <u>\$ 183,374,613.24</u> | <u>\$ 3,205,483.78</u> |
| Expenditures | | | | |
| Personal Services | \$ 16,166,182.00 | \$ 16,902,786.32 | \$ 16,854,915.51 | \$ 47,870.81 |
| Other | | | | |
| Other Operating | 106,609,755.00 | 115,220,159.89 | 114,906,511.08 | 313,648.81 |
| Prosecuting Attorney's Council | 5,397,197.00 | 6,604,800.50 | 6,575,181.34 | 29,619.16 |
| Judicial Administrative Districts | 2,218,693.00 | 2,287,212.51 | 2,186,825.09 | 100,387.42 |
| Payment to Council of Superior Court Clerks | 144,925.00 | 466,076.00 | 466,076.00 | 0.00 |
| Payment to Resource Center | 800,000.00 | 800,000.00 | 800,000.00 | 0.00 |
| Payment to Georgia Public Defender Standards Council | <u>23,290,000.00</u> | <u>37,888,094.24</u> | <u>34,959,390.08</u> | <u>2,928,704.16</u> |
| Total Expenditures | <u>\$ 154,626,752.00</u> | <u>\$ 180,169,129.46</u> | <u>\$ 176,748,899.10</u> | <u>\$ 3,420,230.36</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ 6,625,714.14</u> | <u>\$ 6,625,714.14</u> |

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

ADMINISTRATIVE SERVICES, DEPARTMENT OF

| | Original Appropriation | Final Budget | Actual | Variance Positive (Negative) |
|---|---------------------------|--------------------------|---------------------------|---------------------------------|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 28,629,573.00 | \$ 35,557,790.00 | \$ 35,557,790.00 | \$ 0.00 |
| Other Revenues Retained | <u>150,714,211.00</u> | <u>166,874,951.00</u> | <u>75,851,865.76</u> | <u>(91,023,085.24)</u> |
| Total Revenues | \$ 179,343,784.00 | \$ 202,432,741.00 | \$ 111,409,655.76 | \$ (91,023,085.24) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | <u>—</u> | <u>0.00</u> | <u>2,615,349.55</u> | <u>2,615,349.55</u> |
| Total Funds Available | <u>\$ 179,343,784.00</u> | <u>\$ 202,432,741.00</u> | <u>\$ 114,025,005.31</u> | <u>\$ (88,407,735.69)</u> |
| Expenditures | | | | |
| Personal Services | \$ 18,644,342.00 | \$ 19,545,988.00 | \$ 16,205,399.81 | \$ 3,340,588.19 |
| Regular Operating Expenses | 2,740,194.00 | 15,350,041.00 | 14,173,247.25 | 1,176,793.75 |
| Travel | 293,660.00 | 293,660.00 | 127,172.08 | 166,487.92 |
| Motor Vehicle Purchases | 20,418.00 | 376,261.00 | 17,350.00 | 358,911.00 |
| Equipment | 125,582.00 | 171,597.00 | 152,692.16 | 18,904.84 |
| Computer Charges | 2,699,150.00 | 4,189,991.00 | 2,002,207.96 | 2,187,783.04 |
| Real Estate Rentals | 1,129,002.00 | 1,242,670.00 | 1,118,551.00 | 124,119.00 |
| Telecommunications | 393,740.00 | 398,740.00 | 285,125.44 | 113,614.56 |
| Per Diem and Fees | 702,436.00 | 3,462,533.00 | 3,297,001.76 | 165,531.24 |
| Contracts | 283,435.00 | 2,284,435.00 | 644,240.96 | 1,640,194.04 |
| Other | | | | |
| Self Insurance Trust Fund | 132,900,000.00 | 132,900,000.00 | 112,413,588.45 | 20,486,411.55 |
| Direct Payments to Georgia Building Authority for | | | | |
| Operations | 612,556.00 | 612,556.00 | 612,556.00 | 0.00 |
| Materials for Resale | 3,245,600.00 | 3,245,600.00 | 2,775,547.16 | 470,052.84 |
| Health Planning Review Board Operations | 30,473.00 | 60,473.00 | 60,376.03 | 96.97 |
| Payments to Aviation Hall of Fame | 35,590.00 | 35,590.00 | 35,590.00 | 0.00 |
| Payments to Golf Hall of Fame | 60,500.00 | 60,500.00 | 60,500.00 | 0.00 |
| Payments to Georgia Technology Authority | 15,339,112.00 | 18,114,112.00 | 18,114,112.00 | 0.00 |
| Removal of Hazardous Waste | <u>87,994.00</u> | <u>87,994.00</u> | <u>87,994.00</u> | <u>0.00</u> |
| Total Expenditures | <u>\$ 179,343,784.00</u> | <u>\$ 202,432,741.00</u> | <u>\$ 172,183,252.06</u> | <u>\$ 30,249,488.94</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ (58,158,246.75)</u> | <u>\$ (58,158,246.75)</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

AGRICULTURE, DEPARTMENT OF

| | Original Appropriation | Final Budget | Actual | Variance Positive (Negative) |
|--|---------------------------|-------------------------|-------------------------|---------------------------------|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 39,767,543.00 | \$ 39,801,505.00 | \$ 39,801,505.00 | \$ 0.00 |
| Federal Revenues | 7,027,377.00 | 8,388,882.00 | 8,337,799.43 | (51,082.57) |
| Other Revenues Retained | 1,657,042.00 | 5,491,291.00 | 5,443,725.22 | (47,565.78) |
| Total Revenues | \$ 48,451,962.00 | \$ 53,681,678.00 | \$ 53,583,029.65 | \$ (98,648.35) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | — | 0.00 | 1,663,511.77 | 1,663,511.77 |
| Total Funds Available | \$ 48,451,962.00 | \$ 53,681,678.00 | \$ 55,246,541.42 | \$ 1,564,863.42 |
| Expenditures | | | | |
| Personal Services | \$ 31,761,144.00 | \$ 31,795,106.00 | \$ 31,822,193.83 | \$ (27,087.83) |
| Regular Operating Expenses | 3,850,488.00 | 4,835,207.00 | 4,738,835.39 | 96,371.61 |
| Travel | 1,043,708.00 | 1,171,120.00 | 1,170,508.86 | 611.14 |
| Motor Vehicle Purchases | — | 189,245.00 | 189,245.36 | (0.36) |
| Equipment | 291,598.00 | 651,439.00 | 654,338.40 | (2,899.40) |
| Computer Charges | 664,341.00 | 774,518.00 | 729,113.76 | 45,404.24 |
| Real Estate Rentals | 1,188,343.00 | 1,188,343.00 | 1,174,314.12 | 14,028.88 |
| Telecommunications | 363,509.00 | 519,507.00 | 519,360.91 | 146.09 |
| Per Diem and Fees | 33,500.00 | 1,000,310.00 | 999,103.53 | 1,206.47 |
| Contracts | 1,341,998.00 | 1,854,552.00 | 1,853,993.82 | 558.18 |
| Capital Outlay | — | 1,655,264.00 | 1,655,264.00 | 0.00 |
| Other | | | | |
| Market Bulletin Postage | 566,619.00 | 566,619.00 | 566,619.00 | 0.00 |
| Payments to Athens and Tifton Veterinary Laboratories | 3,189,678.00 | 3,189,678.00 | 3,189,678.00 | 0.00 |
| Poultry Veterinary Diagnostic Laboratories in Canton, Dalton, Douglas, Oakwood, Statesboro, Carroll, Macon, Mitchell, and Monroe | 2,889,986.00 | 2,889,986.00 | 2,889,986.00 | 0.00 |
| Veterinary Fees | 142,000.00 | 142,000.00 | 136,724.50 | 5,275.50 |
| Indemnities | 10,000.00 | 10,000.00 | 9,746.90 | 253.10 |
| Advertising Contract | 425,000.00 | 425,000.00 | 424,999.96 | 0.04 |
| Renovation, Construction, Repairs and Maintenance Projects at Major and Minor Markets | 653,000.00 | 786,734.00 | 786,733.65 | 0.35 |
| Contract - Federation of Southern Cooperatives | 37,050.00 | 37,050.00 | 37,050.00 | 0.00 |
| Total Expenditures | \$ 48,451,962.00 | \$ 53,681,678.00 | \$ 53,547,809.99 | \$ 133,868.01 |
| Excess of Funds Available over Expenditures | | | \$ 1,698,731.43 | \$ 1,698,731.43 |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

BANKING AND FINANCE, DEPARTMENT OF

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------------------|-------------------------|------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 9,850,558.00 | \$ 10,187,213.00 | \$ 10,187,213.00 | \$ 0.00 |
| Expenditures | | | | |
| Personal Services | \$ 8,409,096.00 | \$ 8,703,751.00 | \$ 8,669,696.93 | \$ 34,054.07 |
| Regular Operating Expenses | 269,025.00 | 328,525.00 | 333,773.67 | (5,248.67) |
| Travel | 308,557.00 | 298,557.00 | 301,120.84 | (2,563.84) |
| Equipment | 2,347.00 | 2,347.00 | 2,314.10 | 32.90 |
| Computer Charges | 170,978.00 | 170,978.00 | 174,611.88 | (3,633.88) |
| Real Estate Rentals | 565,436.00 | 557,936.00 | 557,895.19 | 40.81 |
| Telecommunications | 113,120.00 | 113,120.00 | 107,758.95 | 5,361.05 |
| Per Diem and Fees | 11,999.00 | 11,999.00 | 11,986.07 | 12.93 |
| Total Expenditures | \$ 9,850,558.00 | \$ 10,187,213.00 | \$ 10,159,157.63 | \$ 28,055.37 |
| Excess of Funds Available over Expenditures | | | \$ 28,055.37 | \$ 28,055.37 |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

COMMUNITY AFFAIRS, DEPARTMENT OF

| | Original Appropriation | Final Budget | Actual | Variance Positive (Negative) |
|---|---------------------------|--------------------------|--------------------------|---------------------------------|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 26,763,800.00 | \$ 28,904,881.00 | \$ 28,904,881.00 | \$ 0.00 |
| Tobacco Settlement Funds | 47,123,333.00 | 47,123,333.00 | 47,123,333.00 | 0.00 |
| Federal Revenues | 93,325,497.00 | 172,347,867.00 | 164,372,285.37 | (7,975,581.63) |
| Other Revenues Retained | 12,718,750.00 | 15,326,611.00 | 9,701,920.47 | (5,624,690.53) |
| Total Revenues | \$ 179,931,380.00 | \$ 263,702,692.00 | \$ 250,102,419.84 | \$ (13,600,272.16) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | — | 0.00 | 5,419,119.89 | 5,419,119.89 |
| Total Funds Available | <u>\$ 179,931,380.00</u> | <u>\$ 263,702,692.00</u> | <u>\$ 255,521,539.73</u> | <u>\$ (8,181,152.27)</u> |
| Expenditures | | | | |
| Personal Services | \$ 22,799,857.00 | \$ 24,333,735.00 | \$ 23,600,533.92 | \$ 733,201.08 |
| Regular Operating Expenses | 1,923,412.00 | 3,846,488.00 | 2,399,949.46 | 1,446,538.54 |
| Travel | 668,662.00 | 917,697.00 | 705,124.23 | 212,572.77 |
| Motor Vehicle Purchases | — | 231,000.00 | 177,977.71 | 53,022.29 |
| Equipment | 166,022.00 | 265,764.00 | 192,611.82 | 73,152.18 |
| Computer Charges | 573,436.00 | 785,035.00 | 736,282.82 | 48,752.18 |
| Real Estate Rentals | 1,483,541.00 | 1,497,868.00 | 1,475,058.08 | 22,809.92 |
| Telecommunications | 522,658.00 | 752,865.00 | 602,579.66 | 150,285.34 |
| Per Diem and Fees | 966,363.00 | 1,846,112.00 | 870,733.23 | 975,378.77 |
| Contracts | 514,025.00 | 1,403,289.00 | 709,394.00 | 693,895.00 |
| Other | | | | |
| Contracts for Regional Planning and Development | 1,779,593.00 | 1,779,593.00 | 1,779,593.00 | 0.00 |
| Local Assistance Grants | 252,500.00 | 354,356.00 | 147,568.56 | 206,787.44 |
| Appalachian Regional Commission Assessment | 163,000.00 | 163,000.00 | 163,000.00 | 0.00 |
| HUD-Community Development Block Pass thru Grants | 30,000,000.00 | 50,288,496.00 | 41,530,328.53 | 8,758,167.47 |
| Community Service Grants | 5,000,000.00 | 5,029,000.00 | 4,054,310.87 | 974,689.13 |
| Home Program | 3,122,606.00 | 3,122,606.00 | 3,122,606.00 | 0.00 |
| Local Development Fund | — | 0.00 | (23,305.00) | 23,305.00 |
| Payment to State Housing Trust Fund | 2,778,750.00 | 2,778,750.00 | 2,778,750.00 | 0.00 |
| Regional Economic Business Assistance Grants - GHFA | 2,667,600.00 | 2,667,600.00 | 2,667,600.00 | 0.00 |
| Contracts for Homeless Assistance | 1,250,000.00 | 0.00 | 0.00 | 0.00 |
| HUD Section 8 Rental Assistance | 50,000,000.00 | 106,000,000.00 | 105,624,700.82 | 375,299.18 |
| GHFA - Georgia Cities Foundation | 694,687.00 | 694,687.00 | 694,687.00 | 0.00 |
| Georgia Leadership Infrastructure Investment Fund | — | 495,000.00 | 495,000.00 | 0.00 |
| Payment to Georgia Environmental Facilities Authority | 275,000.00 | 275,000.00 | 275,000.00 | 0.00 |
| Payments to Georgia Sports Hall of Fame | 702,761.00 | 716,733.00 | 716,733.00 | 0.00 |
| Georgia Regional Transportation Authority | 4,503,574.00 | 4,334,685.00 | 4,334,685.00 | 0.00 |
| One Georgia | 47,123,333.00 | 47,123,333.00 | 47,123,333.00 | 0.00 |
| GHFA - Life Sciences Facilities Fund | — | 2,000,000.00 | 2,000,000.00 | 0.00 |
| Total Expenditures | <u>\$ 179,931,380.00</u> | <u>\$ 263,702,692.00</u> | <u>\$ 248,954,835.71</u> | <u>\$ 14,747,856.29</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ 6,566,704.02</u> | <u>\$ 6,566,704.02</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

COMMUNITY HEALTH, DEPARTMENT OF - "A" MEDICAID SERVICES

| | Original Appropriation | Final Budget | Actual | Variance Positive (Negative) |
|--|----------------------------|-----------------------------|----------------------------|---------------------------------|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 1,905,405,703.00 | \$ 1,903,105,744.00 | \$ 1,903,105,744.00 | \$ 0.00 |
| Tobacco Settlement Funds | 53,116,681.00 | 53,116,681.00 | 53,116,681.00 | 0.00 |
| Federal Revenues | 3,531,169,620.00 | 4,735,750,400.00 | 4,145,938,890.56 | (589,811,509.44) |
| Other Revenues Retained | <u>1,720,030,002.00</u> | <u>3,145,095,743.00</u> | <u>2,716,347,878.06</u> | <u>(428,747,864.94)</u> |
| Total Revenues | \$ 7,209,722,006.00 | \$ 9,837,068,568.00 | \$ 8,818,509,193.62 | \$ (1,018,559,374.38) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | <u>—</u> | <u>228,898,514.00</u> | <u>228,898,514.08</u> | <u>0.08</u> |
| Total Funds Available | <u>\$ 7,209,722,006.00</u> | <u>\$ 10,065,967,082.00</u> | <u>\$ 9,047,407,707.70</u> | <u>\$ (1,018,559,374.30)</u> |
| Expenditures | | | | |
| Personal Services | \$ 32,590,301.00 | \$ 33,160,065.00 | \$ 29,543,121.98 | \$ 3,616,943.02 |
| Regular Operating Expenses | 8,596,198.00 | 9,082,524.00 | 5,891,377.09 | 3,191,146.91 |
| Travel | 288,188.00 | 394,967.00 | 245,824.67 | 149,142.33 |
| Equipment | 76,291.00 | 103,928.00 | 88,470.16 | 15,457.84 |
| Computer Charges | 92,704,195.00 | 138,948,895.00 | 107,330,935.97 | 31,617,959.03 |
| Real Estate Rentals | 1,793,945.00 | 1,793,945.00 | 1,775,491.58 | 18,453.42 |
| Telecommunications | 895,502.00 | 1,043,800.00 | 854,609.10 | 189,190.90 |
| Per Diem and Fees | 1,350,873.00 | 1,940,891.00 | 1,025,164.48 | 915,726.52 |
| Contracts | 107,305,104.00 | 250,721,818.00 | 260,889,735.75 | (10,167,917.75) |
| Other | | | | |
| HMO Contracts | 285,327,050.00 | 533,800,000.00 | 509,597,376.10 | 24,202,623.90 |
| Medicaid Benefits, Penalties and Disallowances | 5,628,844,700.00 | 7,490,607,593.00 | 6,572,276,656.62 | 918,330,936.38 |
| Audit Contracts | 1,097,500.00 | 2,646,270.00 | 2,646,270.00 | 0.00 |
| Purchase of Service Contracts | 183,244.00 | 183,244.00 | 167,695.00 | 15,549.00 |
| Grant in Aid to Counties | 544,826.00 | 2,726,093.00 | 2,666,093.00 | 60,000.00 |
| Health Insurance Payments | 1,009,000,000.00 | 1,560,000,000.00 | 1,473,349,145.47 | 86,650,854.53 |
| Medical Fair | 50,511.00 | 49,511.00 | 49,090.96 | 420.04 |
| Loan Repayment Program | 300,757.00 | 400,757.00 | 378,031.00 | 22,726.00 |
| Medical Scholarships | 728,000.00 | 728,000.00 | 647,698.35 | 80,301.65 |
| Capitation Contracts for Family Practice Residency | 3,646,792.00 | 3,646,792.00 | 3,553,016.27 | 93,775.73 |
| Residency Capitation Grants | 1,941,782.00 | 1,941,782.00 | 1,941,781.44 | 0.56 |
| Medical Student Capitation | 3,428,706.00 | 3,428,706.00 | 3,428,706.00 | 0.00 |
| Mercer School of Medicine Grant | 17,960,862.00 | 17,960,862.00 | 17,960,862.00 | 0.00 |
| Morehouse School of Medicine Grant | 10,141,628.00 | 10,141,628.00 | 10,141,628.00 | 0.00 |
| SREB Payments | 401,225.00 | 0.00 | 0.00 | 0.00 |
| Pediatric Residency Capitation | 418,046.00 | 418,046.00 | 405,603.83 | 12,442.17 |
| Preventive Medicine Capitation | <u>105,780.00</u> | <u>96,965.00</u> | <u>96,935.18</u> | <u>29.82</u> |
| Total Expenditures | <u>\$ 7,209,722,006.00</u> | <u>\$ 10,065,967,082.00</u> | <u>\$ 9,006,951,320.00</u> | <u>\$ 1,059,015,762.00</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ 40,456,387.70</u> | <u>\$ 40,456,387.70</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

COMMUNITY HEALTH, DEPARTMENT OF - "B" INDIGENT CARE TRUST FUND

| | Original Appropriation | Final Budget | Actual | Variance Positive (Negative) |
|---|---------------------------|-------------------|-------------------|---------------------------------|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 109,857,425.00 | \$ 101,430,308.00 | \$ 101,430,308.00 | \$ 0.00 |
| Federal Revenues | 382,189,961.00 | 461,677,491.00 | 438,495,376.67 | (23,182,114.33) |
| Other Revenues Retained | 148,828,880.00 | 192,400,979.00 | 192,349,076.25 | (51,902.75) |
| Total Revenues | \$ 640,876,266.00 | \$ 755,508,778.00 | \$ 732,274,760.92 | \$ (23,234,017.08) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | — | 3,019,683.00 | 3,019,683.19 | 0.19 |
| Total Funds Available | \$ 640,876,266.00 | \$ 758,528,461.00 | \$ 735,294,444.11 | \$ (23,234,016.89) |
| Expenditures | | | | |
| Per Diem and Fees | \$ — | \$ 0.00 | \$ 300,106.26 | \$ (300,106.26) |
| Contracts | 8,200,000.00 | 9,775,818.00 | 9,965,960.75 | (190,142.75) |
| Other | | | | |
| Benefits | 360,067,504.00 | 493,103,359.00 | 464,939,547.19 | 28,163,811.81 |
| Payments to Nursing Homes | 272,608,762.00 | 255,649,284.00 | 255,115,083.78 | 534,200.22 |
| Total Expenditures | \$ 640,876,266.00 | \$ 758,528,461.00 | \$ 730,320,697.98 | \$ 28,207,763.02 |
| Excess of Funds Available over Expenditures | | | \$ 4,973,746.13 | \$ 4,973,746.13 |

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

COMMUNITY HEALTH, DEPARTMENT OF - "C" PEACHCARE FOR KIDS

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|-----------------------------------|--------------------------|--------------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 74,755,459.00 | \$ 74,759,356.00 | \$ 74,759,356.00 | \$ 0.00 |
| Tobacco Settlement Funds | 4,970,705.00 | 4,970,705.00 | 4,970,705.00 | 0.00 |
| Federal Revenues | 201,187,653.00 | 265,960,578.00 | 198,192,917.66 | (67,767,660.34) |
| Other Revenues Retained | — | 55,430.00 | 45,403.82 | (10,026.18) |
| Total Revenues | \$ 280,913,817.00 | \$ 345,746,069.00 | \$ 277,968,382.48 | \$ (67,777,686.52) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | — | 22,571,054.00 | 22,571,054.18 | 0.18 |
| Total Funds Available | \$ 280,913,817.00 | \$ 368,317,123.00 | \$ 300,539,436.66 | \$ (67,777,686.34) |
| Expenditures | | | | |
| Personal Services | \$ 364,258.00 | \$ 378,174.00 | \$ 277,612.26 | \$ 100,561.74 |
| Regular Operating Expenses | 165,254.00 | 175,862.00 | 26,143.73 | 149,718.27 |
| Travel | 45,000.00 | 73,288.00 | 3,566.86 | 69,721.14 |
| Computer Charges | — | 0.00 | 116,288.10 | (116,288.10) |
| Telecommunications | — | 0.00 | 2,637.64 | (2,637.64) |
| Contracts | 10,304,101.00 | 10,348,531.00 | 10,447,531.00 | (99,000.00) |
| Other | | | | |
| PeachCare Benefits, Penalties and Disallowances | 270,035,204.00 | 357,341,268.00 | 263,157,121.34 | 94,184,146.66 |
| Total Expenditures | \$ 280,913,817.00 | \$ 368,317,123.00 | \$ 274,030,900.93 | \$ 94,286,222.07 |
| Excess of Funds Available over Expenditures | | | \$ 26,508,535.73 | \$ 26,508,535.73 |

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

CORRECTIONS, DEPARTMENT OF

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|-----------------------------------|----------------------------|--------------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 882,663,975.00 | \$ 891,749,240.00 | \$ 891,749,240.00 | \$ 0.00 |
| Federal Revenues | 3,461,794.00 | 32,735,841.00 | 9,348,251.22 | (23,387,589.78) |
| Other Revenues Retained | <u>21,706,350.00</u> | <u>86,710,061.00</u> | <u>54,451,314.72</u> | <u>(32,258,746.28)</u> |
| Total Revenues | \$ 907,832,119.00 | \$ 1,011,195,142.00 | \$ 955,548,805.94 | \$ (55,646,336.06) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | <u>—</u> | <u>0.00</u> | <u>40,786,192.74</u> | <u>40,786,192.74</u> |
| Total Funds Available | <u>\$ 907,832,119.00</u> | <u>\$ 1,011,195,142.00</u> | <u>\$ 996,334,998.68</u> | <u>\$ (14,860,143.32)</u> |
| Expenditures | | | | |
| Personal Services | \$ 526,999,174.00 | \$ 547,674,173.00 | \$ 544,649,030.10 | \$ 3,025,142.90 |
| Regular Operating Expenses | 59,424,052.00 | 65,934,801.00 | 61,312,921.08 | 4,621,879.92 |
| Travel | 1,724,100.00 | 1,877,464.00 | 1,394,545.25 | 482,918.75 |
| Motor Vehicle Purchases | 808,690.00 | 2,318,602.00 | 1,120,018.16 | 1,198,583.84 |
| Equipment | 2,727,944.00 | 4,145,151.00 | 3,212,189.29 | 932,961.71 |
| Computer Charges | 5,244,035.00 | 5,740,729.00 | 5,498,223.86 | 242,505.14 |
| Real Estate Rentals | 7,690,886.00 | 7,925,999.00 | 7,894,609.34 | 31,389.66 |
| Telecommunications | 6,891,485.00 | 6,536,489.00 | 6,376,308.42 | 160,180.58 |
| Per Diem and Fees | 67,637.00 | 291,833.00 | 220,820.63 | 71,012.37 |
| Contracts | 82,584,622.00 | 77,713,269.00 | 77,215,044.29 | 498,224.71 |
| Capital Outlay | — | 49,455,398.00 | 15,685,038.24 | 33,770,359.76 |
| Other | | | | |
| Utilities | 27,032,847.00 | 31,108,738.00 | 30,977,398.26 | 131,339.74 |
| Court Costs | 1,300,000.00 | 1,300,000.00 | 1,275,353.10 | 24,646.90 |
| County Subsidy | 37,726,400.00 | 37,076,400.00 | 37,076,400.00 | 0.00 |
| County Subsidy for Jails | 6,450,000.00 | 11,882,282.00 | 11,882,282.00 | 0.00 |
| Central Repair Fund | — | 0.00 | (3,609.19) | 3,609.19 |
| Payments to Central State Hospital for Meals | 4,268,025.00 | 4,490,250.00 | 4,490,249.72 | 0.28 |
| Payments to Central State Hospital for Utilities | 1,627,150.00 | 1,631,842.00 | 1,631,021.57 | 820.43 |
| Payments to Public Safety for Meals | 577,160.00 | 577,160.00 | 577,160.00 | 0.00 |
| Inmate Release Fund | 1,450,000.00 | 1,600,305.00 | 1,599,999.98 | 305.02 |
| Health Services Purchases | 132,787,968.00 | 151,279,052.00 | 151,146,389.88 | 132,662.12 |
| University of Georgia - College of Veterinary Medicine | | | | |
| Contracts | 449,944.00 | 467,005.00 | 467,005.00 | 0.00 |
| Minor Construction Fund | <u>—</u> | <u>168,200.00</u> | <u>152,093.41</u> | <u>16,106.59</u> |
| Total Expenditures | <u>\$ 907,832,119.00</u> | <u>\$ 1,011,195,142.00</u> | <u>\$ 965,850,492.39</u> | <u>\$ 45,344,649.61</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ 30,484,506.29</u> | <u>\$ 30,484,506.29</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

DEFENSE, DEPARTMENT OF

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------------------|-------------------------|-------------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 7,407,075.00 | \$ 7,965,274.00 | \$ 7,965,274.00 | \$ 0.00 |
| Federal Revenues | 33,628,155.00 | 28,673,592.00 | 26,741,448.54 | (1,932,143.46) |
| Other Revenues Retained | <u>2,506,756.00</u> | <u>2,300,011.00</u> | <u>3,108,629.55</u> | <u>808,618.55</u> |
| Total Revenues | \$ 43,541,986.00 | \$ 38,938,877.00 | \$ 37,815,352.09 | \$ (1,123,524.91) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | <u>—</u> | <u>0.00</u> | <u>4,970,595.72</u> | <u>4,970,595.72</u> |
| Total Funds Available | <u>\$ 43,541,986.00</u> | <u>\$ 38,938,877.00</u> | <u>\$ 42,785,947.81</u> | <u>\$ 3,847,070.81</u> |
| Expenditures | | | | |
| Personal Services | \$ 17,567,073.00 | \$ 19,654,069.00 | \$ 19,515,360.52 | \$ 138,708.48 |
| Regular Operating Expenses | 23,102,725.00 | 16,584,099.00 | 16,110,341.87 | 473,757.13 |
| Travel | 90,875.00 | 229,897.00 | 219,007.59 | 10,889.41 |
| Equipment | 52,800.00 | 32,050.00 | 20,774.22 | 11,275.78 |
| Computer Charges | 68,625.00 | 21,507.00 | 2,006.29 | 19,500.71 |
| Real Estate Rentals | 43,211.00 | 176,178.00 | 173,917.42 | 2,260.58 |
| Telecommunications | 1,020,852.00 | 1,021,991.00 | 1,008,300.96 | 13,690.04 |
| Per Diem and Fees | 1,341,895.00 | 841,506.00 | 728,471.63 | 113,034.37 |
| Contracts | 244,000.00 | 367,650.00 | 366,644.17 | 1,005.83 |
| Other | | | | |
| Capital Leases | <u>9,930.00</u> | <u>9,930.00</u> | <u>0.00</u> | <u>9,930.00</u> |
| Total Expenditures | <u>\$ 43,541,986.00</u> | <u>\$ 38,938,877.00</u> | <u>\$ 38,144,824.67</u> | <u>\$ 794,052.33</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ 4,641,123.14</u> | <u>\$ 4,641,123.14</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

EARLY CARE AND LEARNING, DEPARTMENT OF

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------------------|--------------------------|--------------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 1,062,815.00 | \$ 3,175,976.00 | \$ 3,175,976.00 | \$ 0.00 |
| Lottery Proceeds | 270,909,450.00 | 276,248,329.00 | 276,248,329.00 | 0.00 |
| Federal Revenues | 88,287,704.00 | 113,400,073.00 | 103,534,817.11 | (9,865,255.89) |
| Other Revenues Retained | <u>700,000.00</u> | <u>87,159.00</u> | <u>74,620.00</u> | <u>(12,539.00)</u> |
| Total Revenues | \$ 360,959,969.00 | \$ 392,911,537.00 | \$ 383,033,742.11 | \$ (9,877,794.89) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | <u>—</u> | <u>0.00</u> | <u>131,108.83</u> | <u>131,108.83</u> |
| Total Funds Available | <u>\$ 360,959,969.00</u> | <u>\$ 392,911,537.00</u> | <u>\$ 383,164,850.94</u> | <u>\$ (9,746,686.06)</u> |
| Expenditures | | | | |
| Personal Services | \$ 1,063,917.00 | \$ 4,246,263.00 | \$ 4,194,553.24 | \$ 51,709.76 |
| Regular Operating Expenses | 29,783.00 | 287,235.00 | 281,214.42 | 6,020.58 |
| Travel | 43,283.00 | 265,000.00 | 264,997.97 | 2.03 |
| Computer Charges | 3,000.00 | 103,000.00 | 3,598.09 | 99,401.91 |
| Real Estate Rentals | — | 222,742.00 | 222,714.57 | 27.43 |
| Telecommunications | 10,007.00 | 180,000.00 | 178,865.30 | 1,134.70 |
| Per Diem and Fees | 5,000.00 | 85,000.00 | 84,721.26 | 278.74 |
| Contracts | — | 409,000.00 | 352,633.91 | 56,366.09 |
| Other | | | | |
| Pre-Kindergarten - Grants | 263,830,987.00 | 269,169,866.00 | 269,169,363.36 | 502.64 |
| Pre-Kindergarten - Personal Services | 2,168,985.00 | 2,168,985.00 | 2,168,515.15 | 469.85 |
| Pre-Kindergarten - Operations | 4,909,478.00 | 4,909,478.00 | 4,909,387.69 | 90.31 |
| Federal Programs | 88,195,529.00 | 88,315,529.00 | 88,121,976.24 | 193,552.76 |
| Standards of Care | <u>700,000.00</u> | <u>22,549,439.00</u> | <u>12,953,020.87</u> | <u>9,596,418.13</u> |
| Total Expenditures | <u>\$ 360,959,969.00</u> | <u>\$ 392,911,537.00</u> | <u>\$ 382,905,562.07</u> | <u>\$ 10,005,974.93</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ 259,288.87</u> | <u>\$ 259,288.87</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

ECONOMIC DEVELOPMENT, DEPARTMENT OF

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------------------|-------------------------|----------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 25,812,690.00 | \$ 25,671,981.00 | \$ 25,671,981.00 | \$ 0.00 |
| Federal Revenues | — | 25,000.00 | 25,000.00 | 0.00 |
| Other Revenues Retained | — | 100,000.00 | 100,000.00 | 0.00 |
| Total Funds Available | \$ 25,812,690.00 | \$ 25,796,981.00 | \$ 25,796,981.00 | \$ 0.00 |
| Expenditures | | | | |
| Personal Services | \$ 12,203,194.00 | \$ 11,761,235.00 | \$ 11,595,041.50 | \$ 166,193.50 |
| Regular Operating Expenses | 1,228,173.00 | 1,228,173.00 | 1,194,760.14 | 33,412.86 |
| Travel | 564,656.00 | 564,656.00 | 537,880.27 | 26,775.73 |
| Equipment | 15,597.00 | 24,097.00 | 24,097.00 | 0.00 |
| Computer Charges | 376,336.00 | 717,836.00 | 690,388.73 | 27,447.27 |
| Real Estate Rentals | 793,884.00 | 198,884.00 | 194,456.38 | 4,427.62 |
| Telecommunications | 402,305.00 | 402,305.00 | 337,771.65 | 64,533.35 |
| Per Diem and Fees | 30,000.00 | 15,000.00 | 12,794.16 | 2,205.84 |
| Contracts | 959,044.00 | 1,594,044.00 | 1,573,579.13 | 20,464.87 |
| Other | | | | |
| Local Welcome Center Contracts | 238,070.00 | 238,070.00 | 235,600.00 | 2,470.00 |
| Marketing | 8,952,681.00 | 9,052,681.00 | 8,785,845.25 | 266,835.75 |
| Waterway Development in Georgia | 48,750.00 | 0.00 | 0.00 | 0.00 |
| Total Expenditures | \$ 25,812,690.00 | \$ 25,796,981.00 | \$ 25,182,214.21 | \$ 614,766.79 |
| Excess of Funds Available over Expenditures | | | \$ 614,766.79 | \$ 614,766.79 |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

EDUCATION, DEPARTMENT OF - "A" EDUCATION, DEPARTMENT OF

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|-----------------------------------|----------------------------|----------------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 5,933,991,990.00 | \$ 6,056,383,640.00 | \$ 6,056,383,640.00 | \$ 0.00 |
| Federal Revenues | 994,801,026.00 | 1,617,529,690.00 | 1,306,616,792.11 | (310,912,897.89) |
| Other Revenues Retained | — | 49,554,997.00 | 47,206,675.09 | (2,348,321.91) |
| Total Revenues | \$ 6,928,793,016.00 | \$ 7,723,468,327.00 | \$ 7,410,207,107.20 | \$ (313,261,219.80) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | — | 0.00 | 10,992,051.50 | 10,992,051.50 |
| Total Funds Available | \$ 6,928,793,016.00 | \$ 7,723,468,327.00 | \$ 7,421,199,158.70 | \$ (302,269,168.30) |
| Expenditures | | | | |
| Personal Services | \$ 39,981,283.00 | \$ 49,679,841.00 | \$ 40,453,348.09 | \$ 9,226,492.91 |
| Regular Operating Expenses | 5,963,997.00 | 11,643,412.00 | 11,074,466.87 | 568,945.13 |
| Travel | 914,522.00 | 2,077,467.00 | 1,266,877.72 | 810,589.28 |
| Equipment | 174,190.00 | 229,497.00 | 49,525.37 | 179,971.63 |
| Computer Charges | 8,777,390.00 | 13,702,763.00 | 12,274,749.77 | 1,428,013.23 |
| Real Estate Rentals | 1,135,404.00 | 1,270,007.00 | 1,156,401.31 | 113,605.69 |
| Telecommunications | 802,780.00 | 901,369.00 | 600,689.21 | 300,679.79 |
| Per Diem and Fees | 2,356,360.00 | 5,523,899.00 | 2,510,409.15 | 3,013,489.85 |
| Contracts | 21,534,798.00 | 28,529,757.00 | 16,411,676.56 | 12,118,080.44 |
| Other | | | | |
| Utilities | 772,896.00 | 771,396.00 | 757,487.61 | 13,908.39 |
| QBE Formula Grants: | | | | |
| Kindergarten/Grades 1 - 3 | 1,707,110,524.00 | 1,746,714,499.00 | 1,746,714,499.00 | 0.00 |
| Grades 4 - 8 | 1,564,815,699.00 | 1,568,914,127.00 | 1,568,914,127.00 | 0.00 |
| Grades 9 - 12 | 765,460,363.00 | 799,396,679.00 | 799,396,679.00 | 0.00 |
| Limited English-Speaking Students Program | 70,492,962.00 | 77,913,970.00 | 77,913,970.00 | 0.00 |
| Alternative Programs | 70,537,965.00 | 72,963,054.00 | 72,963,054.00 | 0.00 |
| Vocational Education Laboratories | 202,846,671.00 | 213,020,019.00 | 213,020,019.00 | 0.00 |
| Special Education | 796,138,993.00 | 831,601,087.00 | 831,601,087.00 | 0.00 |
| Gifted | 192,300,693.00 | 204,124,464.00 | 204,124,464.00 | 0.00 |
| Remedial Education | 22,033,782.00 | 20,816,983.00 | 20,816,983.00 | 0.00 |
| Additional Instruction | 47,742,553.00 | 48,356,585.00 | 48,356,585.00 | 0.00 |
| Staff Development and Professional Development | 31,135,509.00 | 31,984,312.00 | 31,984,312.00 | 0.00 |
| Media | 149,198,288.00 | 153,108,562.00 | 153,108,562.00 | 0.00 |
| Indirect Cost | 922,876,443.00 | 943,561,277.00 | 943,561,277.00 | 0.00 |
| Pupil Transportation | 151,866,803.00 | 151,866,803.00 | 151,852,510.00 | 14,293.00 |
| Local Five Mill Share | (1,264,596,078.00) | (1,263,578,713.00) | (1,263,578,711.00) | (2.00) |
| Mid-Term Adjustment Reserve | — | 21,636,338.00 | 21,636,338.00 | 0.00 |
| Teacher Salary Schedule Adjustment | 85,296,749.00 | 0.00 | 0.00 | 0.00 |
| Other Categorical Grants: | | | | |
| Equalization Formula | 341,006,547.00 | 345,185,556.00 | 345,166,675.00 | 18,881.00 |
| Sparsity Grants | 6,352,443.00 | 6,352,443.00 | 6,341,321.00 | 11,122.00 |
| Special Education Low - Incidence Grants | 826,722.00 | 826,722.00 | 801,327.00 | 25,395.00 |

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State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

EDUCATION, DEPARTMENT OF - "A" EDUCATION, DEPARTMENT OF

| | Original Appropriation | Final Budget | Actual | Variance Positive (Negative) |
|---|---------------------------|-----------------|----------------|---------------------------------|
| Non-QBE Grants: | | | | |
| Next Generation School Grants | \$ 375,000.00 | \$ 200,000.00 | \$ 100,000.00 | \$ 100,000.00 |
| Youth Apprenticeship Grants | 3,811,974.00 | 3,811,974.00 | 3,747,750.00 | 64,224.00 |
| High School Program - Agriculture Ed | 7,329,561.00 | 9,408,138.00 | 9,152,057.00 | 256,081.00 |
| High School Program - Tech/Career Ed | 43,268,748.00 | 43,825,582.00 | 37,690,952.46 | 6,134,629.54 |
| Payment of Federal Funds to Board of Technical and Adult Education | 16,909,425.00 | 21,394,149.00 | 19,530,863.11 | 1,863,285.89 |
| Title I-A Improving Basic Programs - LEA's | 309,883,868.00 | 430,906,100.00 | 429,252,427.00 | 1,653,673.00 |
| Title I-B Even Start | 6,106,270.00 | 7,293,110.00 | 7,241,735.00 | 51,375.00 |
| Instructional Services for the Handicapped | 191,495,397.00 | 337,240,727.00 | 336,899,092.00 | 341,635.00 |
| Retirement (H.B. 272 and H.B. 1321) | 5,508,750.00 | 5,508,750.00 | 5,508,750.00 | 0.00 |
| Title VI-A State Assessment Programs | — | 9,704,191.00 | 9,428,919.00 | 275,272.00 |
| Tuition for the Multi-Handicapped | 1,658,859.00 | 1,658,859.00 | 1,658,859.00 | 0.00 |
| PSAT | 719,129.00 | 754,165.00 | 754,165.00 | 0.00 |
| School Lunch (Federal) | 188,375,722.00 | 416,708,266.00 | 366,658,398.39 | 50,049,867.61 |
| Education of Homeless Children/Youth | 1,448,517.00 | 2,263,251.00 | 2,263,251.00 | 0.00 |
| Pay for Performance | 2,667,165.00 | 657,400.00 | 657,400.00 | 0.00 |
| Pre-School Handicapped Program | 23,501,959.00 | 23,501,959.00 | 23,501,959.00 | 0.00 |
| Mentor Teachers | 1,099,132.00 | 1,099,132.00 | 1,099,080.90 | 51.10 |
| Advanced Placement Exams | 1,608,000.00 | 2,632,807.00 | 2,632,807.00 | 0.00 |
| Serve America Program | 150,000.00 | 752,037.00 | 590,802.00 | 161,235.00 |
| Title IV-A1, Safe and Drug Free Schools | 10,567,629.00 | 14,295,506.00 | 13,261,875.31 | 1,033,630.69 |
| School Lunch (State) | 35,221,838.00 | 35,221,838.00 | 35,211,286.00 | 10,552.00 |
| Charter Schools | 7,271,436.00 | 6,879,395.00 | 3,769,687.00 | 3,109,708.00 |
| Refugee School Impact | 639,390.00 | 734,883.00 | 448,886.00 | 285,997.00 |
| Title V, Innovative Programs | 9,389,202.00 | 9,212,255.00 | 9,181,760.00 | 30,495.00 |
| Health Insurance - Non-Cert. Personnel and Retired Teachers | 107,826,070.00 | 107,826,070.00 | 107,826,070.00 | 0.00 |
| Title II Math/Science Grant (Federal) | — | 6,927,905.00 | 2,709,528.00 | 4,218,377.00 |
| Migrant Education (State) | 267,535.00 | 267,535.00 | 267,534.00 | 1.00 |
| Regional Education Service Agencies | 11,183,730.00 | 11,183,730.00 | 11,183,730.00 | 0.00 |
| Severely Emotionally Disturbed | 63,640,359.00 | 70,485,924.00 | 69,677,356.00 | 808,568.00 |
| Georgia Learning Resources System | 3,321,742.00 | 6,968,578.00 | 6,860,193.00 | 108,385.00 |
| Special Education at State Institutions | 3,556,873.00 | 3,556,873.00 | 3,445,000.00 | 111,873.00 |
| Byrd Honor Scholarships | 1,180,500.00 | 1,212,000.00 | 1,212,000.00 | 0.00 |
| Title I-F, Comprehensive School Reform | 8,478,748.00 | 18,554,236.00 | 8,546,470.00 | 10,007,766.00 |
| Character Education | 250,000.00 | 0.00 | 0.00 | 0.00 |
| National Teacher Certification | 10,403,035.00 | 9,228,679.00 | 8,328,770.00 | 899,909.00 |
| Principal Supplements | 5,361,125.00 | 5,361,125.00 | 5,361,125.00 | 0.00 |
| Grants for School Nurses | 30,000,000.00 | 30,000,000.00 | 30,000,000.00 | 0.00 |
| Reading and Math Programs | 50,365,172.00 | 28,115,683.00 | 28,107,964.62 | 7,718.38 |
| Student Testing | 11,125,646.00 | 18,368,090.00 | 18,368,090.00 | 0.00 |
| Internet Access | 3,644,339.00 | 3,644,339.00 | 3,644,339.00 | 0.00 |
| School Improvement Teams | 11,636,228.00 | 11,636,228.00 | 11,558,790.97 | 77,437.03 |
| Communities in Schools | 1,320,623.00 | 1,320,623.00 | 1,320,623.00 | 0.00 |
| Title I-B Reading First | — | 50,412,208.00 | 25,266,707.00 | 25,145,501.00 |
| Title I-C Migrant Education (Federal) | 8,548,626.00 | 10,258,931.00 | 10,225,431.00 | 33,500.00 |
| Title I-D Neglected and Delinquent | 2,000,255.00 | 3,189,739.00 | 1,189,484.00 | 2,000,255.00 |
| Title II-A Improving Teacher Quality | 72,520,695.00 | 89,615,176.00 | 89,615,167.00 | 9.00 |
| Title II-D Enhancing Education Thru Technology | 17,712,888.00 | 30,367,332.00 | 28,601,143.00 | 1,766,189.00 |

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State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

EDUCATION, DEPARTMENT OF - "A" EDUCATION, DEPARTMENT OF

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------------------|----------------------------|----------------------------|---|
| Title III-A English Language | \$ 6,786,358.00 | \$ 12,428,105.00 | \$ 12,428,105.00 | \$ 0.00 |
| Title IV-B 21st Century Communication | 8,691,764.00 | 34,363,838.00 | 34,338,685.43 | 25,152.57 |
| Title VI-B Rural and Low-Income | 6,941,585.00 | 8,111,368.00 | 7,963,677.00 | 147,691.00 |
| Temporary QBE Reduction | (332,835,102.00) | (332,835,102.00) | (332,838,099.00) | 2,997.00 |
| Student Achievement Grants | — | 7,640,465.00 | 7,639,257.00 | 1,208.00 |
| Georgia Virtual School | — | 500,000.00 | 494,078.76 | 5,921.24 |
| Total Expenditures | <u>\$ 6,928,793,016.00</u> | <u>\$ 7,723,468,327.00</u> | <u>\$ 7,584,834,691.61</u> | <u>\$ 138,633,635.39</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ (163,635,532.91)</u> | <u>\$ (163,635,532.91)</u> |

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

EDUCATION, DEPARTMENT OF - "B" LOTTERY FOR EDUCATION

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------------------|----------------------------------|----------------------------------|---|
| Funds Available | | | | |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | \$ <u> — </u> | \$ <u> 306,496.00 </u> | \$ <u> 306,495.93 </u> | \$ <u> (0.07) </u> |
| Expenditures | | | | |
| Computer Charges | \$ <u> — </u> | \$ <u> 306,496.00 </u> | \$ <u> 12,295.22 </u> | \$ <u> 294,200.78 </u> |
| Excess of Funds Available over Expenditures | | | \$ <u> 294,200.71 </u> | \$ <u> 294,200.71 </u> |

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

EMPLOYEES' RETIREMENT SYSTEM

| | Original Appropriation | Final Budget | Actual | Variance Positive (Negative) |
|---|---------------------------|------------------|------------------|---------------------------------|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 617,000.00 | \$ 890,651.00 | \$ 890,651.00 | \$ 0.00 |
| Other Revenues Retained | 10,979,478.00 | 16,856,982.00 | 13,309,238.13 | (3,547,743.87) |
| Total Revenues | \$ 11,596,478.00 | \$ 17,747,633.00 | \$ 14,199,889.13 | \$ (3,547,743.87) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | — | 0.00 | 200.00 | 200.00 |
| Total Funds Available | \$ 11,596,478.00 | \$ 17,747,633.00 | \$ 14,200,089.13 | \$ (3,547,543.87) |
| Expenditures | | | | |
| Personal Services | \$ 3,697,925.00 | \$ 5,199,638.00 | \$ 4,940,817.77 | \$ 258,820.23 |
| Regular Operating Expenses | 724,190.00 | 621,699.00 | 590,749.88 | 30,949.12 |
| Travel | 29,000.00 | 29,000.00 | 10,570.56 | 18,429.44 |
| Equipment | 12,450.00 | 12,450.00 | 0.00 | 12,450.00 |
| Computer Charges | 1,269,710.00 | 5,900,000.00 | 3,171,264.45 | 2,728,735.55 |
| Real Estate Rentals | 561,189.00 | 561,196.00 | 561,195.00 | 1.00 |
| Telecommunications | 94,015.00 | 142,000.00 | 77,742.21 | 64,257.79 |
| Per Diem and Fees | 1,090,999.00 | 1,090,999.00 | 966,887.40 | 124,111.60 |
| Contracts | 3,500,000.00 | 3,300,000.00 | 2,990,010.86 | 309,989.14 |
| Other | | | | |
| Benefits to Retirees | 617,000.00 | 0.00 | 0.00 | 0.00 |
| Georgia Military Pension Fund | — | 890,651.00 | 890,651.00 | 0.00 |
| Total Expenditures | \$ 11,596,478.00 | \$ 17,747,633.00 | \$ 14,199,889.13 | \$ 3,547,743.87 |
| Excess of Funds Available over Expenditures | | | \$ 200.00 | \$ 200.00 |

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

FORESTRY COMMISSION, GEORGIA

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------------------|-----------------------------|-----------------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 31,541,263.00 | \$ 31,572,309.00 | \$ 31,572,309.00 | \$ 0.00 |
| Federal Revenues | 822,000.00 | 10,171,467.00 | 11,222,148.05 | 1,050,681.05 |
| Other Revenues Retained | <u>5,443,257.00</u> | <u>7,295,769.00</u> | <u>7,427,571.34</u> | <u>131,802.34</u> |
| Total Funds Available | \$ <u>37,806,520.00</u> | \$ <u>49,039,545.00</u> | \$ <u>50,222,028.39</u> | \$ <u>1,182,483.39</u> |
| Expenditures | | | | |
| Personal Services | \$ 27,694,557.00 | \$ 29,617,884.00 | \$ 29,613,972.71 | \$ 3,911.29 |
| Regular Operating Expenses | 5,526,404.00 | 7,402,364.00 | 7,377,083.63 | 25,280.37 |
| Travel | 111,311.00 | 168,261.00 | 168,060.38 | 200.62 |
| Motor Vehicle Purchases | 894,579.00 | 769,719.00 | 769,718.84 | 0.16 |
| Equipment | 1,927,651.00 | 1,852,748.00 | 1,852,609.94 | 138.06 |
| Computer Charges | 357,000.00 | 391,475.00 | 387,543.63 | 3,931.37 |
| Real Estate Rentals | 11,518.00 | 25,874.00 | 25,867.48 | 6.52 |
| Telecommunications | 687,240.00 | 737,345.00 | 736,891.15 | 453.85 |
| Per Diem and Fees | 9,500.00 | 49,297.00 | (15,871.89) | 65,168.89 |
| Contracts | 498,260.00 | 7,936,078.00 | 7,653,040.62 | 283,037.38 |
| Other | | | | |
| Ware County Grant | <u>88,500.00</u> | <u>88,500.00</u> | <u>88,500.00</u> | <u>0.00</u> |
| Total Expenditures | \$ <u>37,806,520.00</u> | \$ <u>49,039,545.00</u> | \$ <u>48,657,416.49</u> | \$ <u>382,128.51</u> |
| Excess of Funds Available over Expenditures | | | \$ <u>1,564,611.90</u> | \$ <u>1,564,611.90</u> |

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State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

INVESTIGATION, GEORGIA BUREAU OF

| | Original Appropriation | Final Budget | Actual | Variance Positive (Negative) |
|---|---------------------------|-----------------------|-----------------------|---------------------------------|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 57,618,104.00 | \$ 60,650,083.00 | \$ 60,650,083.00 | \$ 0.00 |
| Federal Revenues | 28,825,629.00 | 77,299,738.00 | 59,409,689.41 | (17,890,048.59) |
| Other Revenues Retained | 4,671,438.00 | 15,446,136.00 | 3,036,296.93 | (12,409,839.07) |
| Total Funds Available | \$ 91,115,171.00 | \$ 153,395,957.00 | \$ 123,096,069.34 | \$ (30,299,887.66) |
| Expenditures | | | | |
| Personal Services | \$ 46,369,258.00 | \$ 52,026,973.00 | \$ 49,957,442.61 | \$ 2,069,530.39 |
| Regular Operating Expenses | 5,515,403.00 | 10,554,475.00 | 9,703,681.21 | 850,793.79 |
| Travel | 383,950.00 | 946,799.00 | 608,559.69 | 338,239.31 |
| Motor Vehicle Purchases | 233,921.00 | 1,147,719.00 | 969,281.46 | 178,437.54 |
| Equipment | 198,636.00 | 2,116,672.00 | 1,425,768.14 | 690,903.86 |
| Computer Charges | 398,200.00 | 4,990,145.00 | 1,191,274.86 | 3,798,870.14 |
| Real Estate Rentals | 512,904.00 | 1,465,739.00 | 1,385,903.64 | 79,835.36 |
| Telecommunications | 1,094,547.00 | 1,745,118.00 | 1,627,935.75 | 117,182.25 |
| Per Diem and Fees | 1,975,955.00 | 5,841,066.00 | 4,726,234.90 | 1,114,831.10 |
| Contracts | 2,360,359.00 | 6,951,088.00 | 5,363,900.04 | 1,587,187.96 |
| Capital Outlay | — | 35,000.00 | 28,836.09 | 6,163.91 |
| Other | | | | |
| Evidence Purchased | 288,667.00 | 795,774.00 | 682,079.72 | 113,694.28 |
| Crime Victims Assistance Program | 4,000,000.00 | 15,928,436.00 | 12,882,927.56 | 3,045,508.44 |
| Criminal Justice Grants | 27,783,371.00 | 48,850,953.00 | 29,336,113.07 | 19,514,839.93 |
| Total Expenditures | \$ 91,115,171.00 | \$ 153,395,957.00 | \$ 119,889,938.74 | \$ 33,506,018.26 |
| Excess of Funds Available over Expenditures | | | \$ 3,206,130.60 | \$ 3,206,130.60 |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

GOVERNOR, OFFICE OF THE

| | Original Appropriation | Final Budget | Actual | Variance Positive (Negative) |
|--|---------------------------|--------------------------|--------------------------|---------------------------------|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 36,065,865.00 | \$ 47,848,120.00 | \$ 44,235,238.00 | \$ (3,612,882.00) |
| Federal Revenues | 5,538,351.00 | 136,343,298.00 | 99,844,710.08 | (36,498,587.92) |
| Other Revenues Retained | 890,545.00 | 9,383,453.00 | 2,933,760.91 | (6,449,692.09) |
| Total Revenues | \$ 42,494,761.00 | \$ 193,574,871.00 | \$ 147,013,708.99 | \$ (46,561,162.01) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | — | 0.00 | 5,550,959.80 | 5,550,959.80 |
| Total Funds Available | \$ 42,494,761.00 | \$ 193,574,871.00 | \$ 152,564,668.79 | \$ (41,010,202.21) |
| Expenditures | | | | |
| Personal Services | \$ 20,217,905.00 | \$ 25,390,295.00 | \$ 22,031,583.44 | \$ 3,358,711.56 |
| Regular Operating Expenses | 1,441,692.00 | 77,719,267.00 | 56,188,578.52 | 21,530,688.48 |
| Travel | 338,068.00 | 814,202.00 | 363,711.07 | 450,490.93 |
| Motor Vehicle Purchases | — | 38,000.00 | 21,037.00 | 16,963.00 |
| Equipment | 54,911.00 | 386,601.00 | 169,378.33 | 217,222.67 |
| Computer Charges | 417,968.00 | 1,837,684.00 | 1,106,050.45 | 731,633.55 |
| Real Estate Rentals | 1,145,891.00 | 1,062,829.00 | 996,090.24 | 66,738.76 |
| Telecommunications | 490,440.00 | 1,112,785.00 | 822,010.23 | 290,774.77 |
| Per Diem and Fees | 1,349,833.00 | 3,784,064.00 | 2,725,132.40 | 1,058,931.60 |
| Contracts | 3,402,900.00 | 18,663,999.00 | 11,466,429.82 | 7,197,569.18 |
| Other | | | | |
| Cost of Operations | 4,217,745.00 | 4,601,627.00 | 4,437,472.46 | 164,154.54 |
| Mansion Allowance | 40,000.00 | 40,000.00 | 40,000.00 | 0.00 |
| Governor's Emergency Fund (Not distributed to Agency Budget Units by Governor's Office) | 3,861,681.00 | 3,612,882.00 | 0.00 | 3,612,882.00 |
| Intern Program Expenses | 358,595.00 | 394,920.00 | 325,760.94 | 69,159.06 |
| Art Grants of State Funds | 3,374,509.00 | 3,374,509.00 | 3,246,463.37 | 128,045.63 |
| Art Grants of Non-State Funds | 274,194.00 | 274,194.00 | 136,823.10 | 137,370.90 |
| Humanities Grant - State Funds | 254,499.00 | 254,499.00 | 254,499.00 | 0.00 |
| Grants to Local Systems | — | 0.00 | (300.00) | 300.00 |
| Grants - Local EMA | 1,085,000.00 | 558,616.00 | 558,616.00 | 0.00 |
| Grants - Civil Air Patrol | 57,000.00 | 57,000.00 | 57,000.00 | 0.00 |
| Troops to Teachers | 111,930.00 | 390,487.00 | 265,413.21 | 125,073.79 |
| Grants - Disasters | — | 49,206,411.00 | 34,843,241.44 | 14,363,169.56 |
| Total Expenditures | \$ 42,494,761.00 | \$ 193,574,871.00 | \$ 140,054,991.02 | \$ 53,519,879.98 |
| Excess of Funds Available over Expenditures | | | \$ 12,509,677.77 | \$ 12,509,677.77 |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

HUMAN RESOURCES, DEPARTMENT OF

| | Original Appropriation | Final Budget | Actual | Variance Positive (Negative) |
|--|----------------------------|----------------------------|----------------------------|---------------------------------|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 1,329,836,439.00 | \$ 1,324,511,584.00 | \$ 1,324,511,584.00 | \$ 0.00 |
| Tobacco Settlement Funds | 44,766,104.00 | 44,766,104.00 | 44,766,104.00 | 0.00 |
| Federal Revenues | 1,019,305,847.00 | 1,786,449,728.00 | 1,436,688,425.85 | (349,761,302.15) |
| Other Revenues Retained | 181,326,441.00 | 322,684,309.00 | 381,662,559.94 | 58,978,250.94 |
| Total Revenues | \$ 2,575,234,831.00 | \$ 3,478,411,725.00 | \$ 3,187,628,673.79 | \$ (290,783,051.21) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | — | 0.00 | 109,658,724.41 | 109,658,724.41 |
| Total Funds Available | \$ 2,575,234,831.00 | \$ 3,478,411,725.00 | \$ 3,297,287,398.20 | \$ (181,124,326.80) |
| Expenditures | | | | |
| Personal Services | \$ 449,212,927.00 | \$ 496,508,264.00 | \$ 476,382,974.39 | \$ 20,125,289.61 |
| Regular Operating Expenses | 86,257,542.00 | 253,313,701.00 | 220,925,651.57 | 32,388,049.43 |
| Travel | 4,777,609.00 | 6,211,701.00 | 4,721,285.31 | 1,490,415.69 |
| Motor Vehicle Purchases | 200,000.00 | 400,138.00 | 356,738.16 | 43,399.84 |
| Equipment | 914,132.00 | 2,117,252.00 | 1,719,824.24 | 397,427.76 |
| Computer Charges | 57,048,832.00 | 81,260,453.00 | 79,524,383.85 | 1,736,069.15 |
| Real Estate Rentals | 12,227,112.00 | 13,982,161.00 | 13,384,969.67 | 597,191.33 |
| Telecommunications | 17,779,930.00 | 21,986,795.00 | 18,805,608.30 | 3,181,186.70 |
| Per Diem and Fees | 13,261,319.00 | 21,528,236.00 | 19,340,729.97 | 2,187,506.03 |
| Contracts | 50,897,104.00 | 148,633,809.00 | 126,325,630.77 | 22,308,178.23 |
| Capital Outlay | — | 207,157.00 | 207,156.75 | 0.25 |
| Other | | | | |
| Utilities | 9,483,001.00 | 12,537,186.00 | 12,523,974.18 | 13,211.82 |
| Postage | 4,692,271.00 | 5,009,426.00 | 4,626,508.17 | 382,917.83 |
| Mental Health Operating Expenses | 58,032,348.00 | 71,359,547.00 | 67,834,728.17 | 3,524,818.83 |
| Service Benefits for Children | 472,949,597.00 | 653,742,348.00 | 583,785,939.88 | 69,956,408.12 |
| Purchase of Service Contracts | 139,548,228.00 | 235,574,060.00 | 215,194,313.23 | 20,379,746.77 |
| Payments to DCH-Medicaid Benefits | 38,527,677.00 | 38,560,297.00 | 37,281,321.76 | 1,278,975.24 |
| Grants to County DFACS - Operations | 384,539,915.00 | 452,242,314.00 | 419,853,117.49 | 32,389,196.51 |
| Special Purpose Contracts | 7,586,714.00 | 13,444,994.00 | 10,364,738.38 | 3,080,255.62 |
| Grant in Aid to Counties | 149,888,851.00 | 216,468,721.00 | 200,896,946.86 | 15,571,774.14 |
| Medical Benefits | 6,138,072.00 | 8,464,902.00 | 6,142,356.39 | 2,322,545.61 |
| Children's Trust Fund | 7,261,544.00 | 7,261,544.00 | 7,058,644.15 | 202,899.85 |
| Cash Benefits | 129,303,498.00 | 178,526,618.00 | 150,877,404.93 | 27,649,213.07 |
| Major Maintenance and Construction | 2,154,607.00 | 2,158,002.00 | 2,125,060.36 | 32,941.64 |
| Community Services | 469,801,161.00 | 534,161,259.00 | 500,430,880.80 | 33,730,378.20 |
| Brain and Spinal Trust Fund Benefits | 2,750,840.00 | 2,750,840.00 | 1,697,106.37 | 1,053,733.63 |
| Total Expenditures | \$ 2,575,234,831.00 | \$ 3,478,411,725.00 | \$ 3,182,387,994.10 | \$ 296,023,730.90 |
| Excess of Funds Available over Expenditures | | | \$ 114,899,404.10 | \$ 114,899,404.10 |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Up-On Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

INSURANCE, DEPARTMENT OF

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------------------|-------------------------|-------------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 15,573,172.00 | \$ 16,174,248.00 | \$ 16,174,248.00 | \$ 0.00 |
| Federal Revenues | 954,555.00 | 1,364,984.00 | 980,761.54 | (384,222.46) |
| Other Revenues Retained | <u>81,945.00</u> | <u>136,794.00</u> | <u>121,125.36</u> | <u>(15,668.64)</u> |
| Total Revenues | \$ 16,609,672.00 | \$ 17,676,026.00 | \$ 17,276,134.90 | \$ (399,891.10) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | <u>—</u> | <u>0.00</u> | <u>38,001.22</u> | <u>38,001.22</u> |
| Total Funds Available | <u>\$ 16,609,672.00</u> | <u>\$ 17,676,026.00</u> | <u>\$ 17,314,136.12</u> | <u>\$ (361,889.88)</u> |
| Expenditures | | | | |
| Personal Services | \$ 14,146,115.00 | \$ 14,955,658.00 | \$ 14,628,910.56 | \$ 326,747.44 |
| Regular Operating Expenses | 702,947.00 | 790,436.00 | 673,482.87 | 116,953.13 |
| Travel | 383,030.00 | 464,002.00 | 365,919.87 | 98,082.13 |
| Motor Vehicle Purchases | 80,176.00 | 80,176.00 | 77,206.68 | 2,969.32 |
| Equipment | 20,000.00 | 42,758.00 | 37,353.00 | 5,405.00 |
| Computer Charges | 223,000.00 | 288,592.00 | 238,103.12 | 50,488.88 |
| Real Estate Rentals | 622,028.00 | 622,028.00 | 622,027.44 | 0.56 |
| Telecommunications | 346,334.00 | 346,334.00 | 243,163.62 | 103,170.38 |
| Per Diem and Fees | <u>86,042.00</u> | <u>86,042.00</u> | <u>53,570.46</u> | <u>32,471.54</u> |
| Total Expenditures | <u>\$ 16,609,672.00</u> | <u>\$ 17,676,026.00</u> | <u>\$ 16,939,737.62</u> | <u>\$ 736,288.38</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ 374,398.50</u> | <u>\$ 374,398.50</u> |

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

JUVENILE JUSTICE, DEPARTMENT OF

| | Original Appropriation | Final Budget | Actual | Variance Positive (Negative) |
|---|---------------------------|--------------------------|--------------------------|---------------------------------|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 265,188,338.00 | \$ 267,078,815.00 | \$ 267,078,815.00 | \$ 0.00 |
| Federal Revenues | 2,570,056.00 | 18,570,929.00 | 18,488,780.74 | (82,148.26) |
| Other Revenues Retained | 17,977,180.00 | 19,635,019.00 | 11,518,964.77 | (8,116,054.23) |
| Total Revenues | \$ 285,735,574.00 | \$ 305,284,763.00 | \$ 297,086,560.51 | \$ (8,198,202.49) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | — | 0.00 | 3,813,863.38 | 3,813,863.38 |
| Total Funds Available | <u>\$ 285,735,574.00</u> | <u>\$ 305,284,763.00</u> | <u>\$ 300,900,423.89</u> | <u>\$ (4,384,339.11)</u> |
| Expenditures | | | | |
| Personal Services | \$ 157,647,697.00 | \$ 172,387,460.00 | \$ 171,832,176.01 | \$ 555,283.99 |
| Regular Operating Expenses | 14,431,963.00 | 19,417,781.00 | 17,823,424.52 | 1,594,356.48 |
| Travel | 2,152,240.00 | 2,321,280.00 | 2,112,616.85 | 208,663.15 |
| Motor Vehicle Purchases | 258,110.00 | 304,110.00 | 295,410.37 | 8,699.63 |
| Equipment | 767,835.00 | 897,593.00 | 845,590.38 | 52,002.62 |
| Computer Charges | 3,559,344.00 | 4,026,260.00 | 3,976,515.53 | 49,744.47 |
| Real Estate Rentals | 4,194,319.00 | 4,237,131.00 | 4,160,476.24 | 76,654.76 |
| Telecommunications | 2,229,047.00 | 2,360,607.00 | 2,318,244.13 | 42,362.87 |
| Per Diem and Fees | 4,006,822.00 | 6,541,884.00 | 6,001,950.56 | 539,933.44 |
| Contracts | 5,348,093.00 | 5,154,848.00 | 4,837,980.67 | 316,867.33 |
| Other | | | | |
| Utilities | 3,091,646.00 | 3,703,763.00 | 3,691,163.35 | 12,599.65 |
| Institutional Repairs and Maintenance | 360,000.00 | 382,600.00 | 364,858.36 | 17,741.64 |
| Service Benefits for Children | 85,956,308.00 | 74,744,067.00 | 73,840,653.76 | 903,413.24 |
| Children and Youth Grants | 200,000.00 | 200,000.00 | 182,754.65 | 17,245.35 |
| Juvenile Justice Grants | 1,532,150.00 | 8,605,379.00 | 5,243,550.06 | 3,361,828.94 |
| Total Expenditures | <u>\$ 285,735,574.00</u> | <u>\$ 305,284,763.00</u> | <u>\$ 297,527,365.44</u> | <u>\$ 7,757,397.56</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ 3,373,058.45</u> | <u>\$ 3,373,058.45</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

LABOR, DEPARTMENT OF - "A" LABOR, DEPARTMENT OF

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------------------|--------------------------|--------------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 22,336,425.00 | \$ 22,366,101.00 | \$ 22,366,101.00 | \$ 0.00 |
| Federal Revenues | 128,263,899.00 | 183,050,673.00 | 169,806,763.36 | (13,243,909.64) |
| Other Revenues Retained | <u>10,401,217.00</u> | <u>14,401,217.00</u> | <u>12,245,178.07</u> | <u>(2,156,038.93)</u> |
| Total Revenues | \$ 161,001,541.00 | \$ 219,817,991.00 | \$ 204,418,042.43 | \$ (15,399,948.57) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | <u>—</u> | <u>0.00</u> | <u>2,389,407.34</u> | <u>2,389,407.34</u> |
| Total Funds Available | <u>\$ 161,001,541.00</u> | <u>\$ 219,817,991.00</u> | <u>\$ 206,807,449.77</u> | <u>\$ (13,010,541.23)</u> |
| Expenditures | | | | |
| Personal Services | \$ 84,168,319.00 | \$ 92,797,769.00 | \$ 92,431,859.83 | \$ 365,909.17 |
| Regular Operating Expenses | 7,334,142.00 | 13,934,142.00 | 13,707,294.54 | 226,847.46 |
| Travel | 1,464,753.00 | 1,854,753.00 | 1,847,702.02 | 7,050.98 |
| Motor Vehicle Purchases | 34,858.00 | 34,858.00 | 30,940.00 | 3,918.00 |
| Equipment | 564,838.00 | 1,764,838.00 | 1,741,419.10 | 23,418.90 |
| Computer Charges | 2,687,138.00 | 6,487,138.00 | 6,468,792.89 | 18,345.11 |
| Real Estate Rentals | 2,817,585.00 | 4,724,585.00 | 4,694,785.08 | 29,799.92 |
| Telecommunications | 1,888,650.00 | 5,888,650.00 | 5,766,550.82 | 122,099.18 |
| Per Diem and Fees | 2,757,642.00 | 2,757,642.00 | 1,019,481.37 | 1,738,160.63 |
| Contracts | 1,496,138.00 | 15,496,138.00 | 15,320,901.08 | 175,236.92 |
| Capital Outlay | <u>—</u> | <u>290,000.00</u> | <u>283,375.52</u> | <u>6,624.48</u> |
| Other | | | | |
| Payments to State Treasury | 1,287,478.00 | 1,287,478.00 | 9,000.00 | 1,278,478.00 |
| WIA Contracts | <u>54,500,000.00</u> | <u>72,500,000.00</u> | <u>72,276,623.54</u> | <u>223,376.46</u> |
| Total Expenditures | <u>\$ 161,001,541.00</u> | <u>\$ 219,817,991.00</u> | <u>\$ 215,598,725.79</u> | <u>\$ 4,219,265.21</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ (8,791,276.02)</u> | <u>\$ (8,791,276.02)</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

LABOR, DEPARTMENT OF - "B" DIVISION OF REHABILITATION

| | Original Appropriation | Final Budget | Actual | Variance Positive (Negative) |
|---|---------------------------|--------------------------|---------------------------|---------------------------------|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 26,589,414.00 | \$ 25,966,633.00 | \$ 25,966,633.00 | \$ 0.00 |
| Federal Revenues | 127,034,139.00 | 135,873,362.00 | 114,006,638.54 | (21,866,723.46) |
| Other Revenues Retained | <u>32,633,002.00</u> | <u>36,538,002.00</u> | <u>40,624,526.36</u> | <u>4,086,524.36</u> |
| Total Revenues | \$ 186,256,555.00 | \$ 198,377,997.00 | \$ 180,597,797.90 | \$ (17,780,199.10) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | <u>—</u> | <u>0.00</u> | <u>324,546.45</u> | <u>324,546.45</u> |
| Total Funds Available | <u>\$ 186,256,555.00</u> | <u>\$ 198,377,997.00</u> | <u>\$ 180,922,344.35</u> | <u>\$ (17,455,652.65)</u> |
| Expenditures | | | | |
| Personal Services | \$ 90,956,390.00 | \$ 95,234,112.00 | \$ 93,877,481.64 | \$ 1,356,630.36 |
| Regular Operating Expenses | 14,030,595.00 | 16,972,025.00 | 16,246,446.24 | 725,578.76 |
| Travel | 2,003,222.00 | 2,039,522.00 | 1,861,775.23 | 177,746.77 |
| Motor Vehicle Purchases | 39,095.00 | 59,095.00 | 3,216.40 | 55,878.60 |
| Equipment | 1,085,790.00 | 1,843,190.00 | 1,821,325.56 | 21,864.44 |
| Computer Charges | 2,573,235.00 | 2,517,122.00 | 2,469,518.02 | 47,603.98 |
| Real Estate Rentals | 6,022,313.00 | 7,303,632.00 | 6,966,020.10 | 337,611.90 |
| Telecommunications | 2,938,642.00 | 2,987,642.00 | 2,278,197.77 | 709,444.23 |
| Per Diem and Fees | 7,314,026.00 | 8,064,026.00 | 8,011,054.02 | 52,971.98 |
| Contracts | 4,426,781.00 | 4,274,303.00 | 4,238,486.22 | 35,816.78 |
| Other | | | | |
| Major Maintenance and Construction | 255,000.00 | 625,000.00 | 549,842.41 | 75,157.59 |
| Special Purpose Contracts | 1,145,188.00 | 1,545,188.00 | 1,521,363.99 | 23,824.01 |
| Purchase of Service Contracts | 12,162,087.00 | 13,608,949.00 | 12,986,814.24 | 622,134.76 |
| Case Services | <u>41,304,191.00</u> | <u>41,304,191.00</u> | <u>38,590,180.19</u> | <u>2,714,010.81</u> |
| Total Expenditures | <u>\$ 186,256,555.00</u> | <u>\$ 198,377,997.00</u> | <u>\$ 191,421,722.03</u> | <u>\$ 6,956,274.97</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ (10,499,377.68)</u> | <u>\$ (10,499,377.68)</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

LAW, DEPARTMENT OF

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------------------|-------------------------|-------------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 13,229,060.00 | \$ 13,310,857.00 | \$ 13,310,857.00 | \$ 0.00 |
| Other Revenues Retained | <u>21,795,588.00</u> | <u>37,908,168.00</u> | <u>37,751,631.87</u> | <u>(156,536.13)</u> |
| Total Revenues | \$ 35,024,648.00 | \$ 51,219,025.00 | \$ 51,062,488.87 | \$ (156,536.13) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | <u>—</u> | <u>0.00</u> | <u>421,876.53</u> | <u>421,876.53</u> |
| Total Funds Available | <u>\$ 35,024,648.00</u> | <u>\$ 51,219,025.00</u> | <u>\$ 51,484,365.40</u> | <u>\$ 265,340.40</u> |
| Expenditures | | | | |
| Personal Services | \$ 13,406,438.00 | \$ 15,043,235.00 | \$ 15,041,137.99 | \$ 2,097.01 |
| Regular Operating Expenses | 705,564.00 | 720,564.00 | 697,771.20 | 22,792.80 |
| Travel | 181,781.00 | 181,781.00 | 155,998.13 | 25,782.87 |
| Equipment | — | 18,535.00 | 18,529.95 | 5.05 |
| Computer Charges | 299,269.00 | 299,269.00 | 297,079.49 | 2,189.51 |
| Real Estate Rentals | 831,689.00 | 856,234.00 | 856,234.00 | 0.00 |
| Telecommunications | 149,907.00 | 149,907.00 | 145,355.28 | 4,551.72 |
| Per Diem and Fees | 19,350,000.00 | 33,849,500.00 | 33,283,655.86 | 565,844.14 |
| Other | | | | |
| Books for State Library | <u>100,000.00</u> | <u>100,000.00</u> | <u>99,935.06</u> | <u>64.94</u> |
| Total Expenditures | <u>\$ 35,024,648.00</u> | <u>\$ 51,219,025.00</u> | <u>\$ 50,595,696.96</u> | <u>\$ 623,328.04</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ 888,668.44</u> | <u>\$ 888,668.44</u> |

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

PERSONNEL BOARD, STATE - MERIT SYSTEM OF PERSONNEL ADMINISTRATION

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------------------|-----------------------------|-----------------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| Other Revenues Retained | \$ 13,716,521.00 | \$ 15,181,768.00 | \$ 14,994,761.44 | \$ (187,006.56) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | <u>—</u> | <u>0.00</u> | <u>1,631,551.72</u> | <u>1,631,551.72</u> |
| Total Funds Available | <u>\$ 13,716,521.00</u> | <u>\$ 15,181,768.00</u> | <u>\$ 16,626,313.16</u> | <u>\$ 1,444,545.16</u> |
| Expenditures | | | | |
| Personal Services | \$ 8,596,409.00 | \$ 8,660,615.00 | \$ 8,141,091.09 | \$ 519,523.91 |
| Regular Operating Expenses | 947,171.00 | 1,119,639.00 | 836,571.60 | 283,067.40 |
| Travel | 133,213.00 | 143,213.00 | 88,170.92 | 55,042.08 |
| Computer Charges | 1,627,172.00 | 1,935,806.00 | 1,763,960.97 | 171,845.03 |
| Real Estate Rentals | 697,128.00 | 707,104.00 | 707,103.08 | 0.92 |
| Telecommunications | 173,863.00 | 173,863.00 | 155,421.58 | 18,441.42 |
| Per Diem and Fees | 196,697.00 | 378,217.00 | 149,171.19 | 229,045.81 |
| Contracts | 503,267.00 | 1,371,710.00 | 1,069,443.88 | 302,266.12 |
| Other | | | | |
| Payments to State Treasury | <u>841,601.00</u> | <u>691,601.00</u> | <u>0.00</u> | <u>691,601.00</u> |
| Total Expenditures | <u>\$ 13,716,521.00</u> | <u>\$ 15,181,768.00</u> | <u>\$ 12,910,934.31</u> | <u>\$ 2,270,833.69</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ 3,715,378.85</u> | <u>\$ 3,715,378.85</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

MOTOR VEHICLE SAFETY, DEPARTMENT OF

| | Original Appropriation | Final Budget | Actual | Variance Positive (Negative) |
|---|---------------------------|-------------------------|-------------------------|---------------------------------|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 77,218,681.00 | \$ 77,292,312.00 | \$ 77,292,312.00 | \$ 0.00 |
| Federal Revenues | 2,496,995.00 | 7,085,722.00 | 7,077,057.37 | (8,664.63) |
| Other Revenues Retained | 9,156,898.00 | 13,342,256.00 | 11,328,477.28 | (2,013,778.72) |
| Total Revenues | \$ 88,872,574.00 | \$ 97,720,290.00 | \$ 95,697,846.65 | \$ (2,022,443.35) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | — | 0.00 | 2,847.70 | 2,847.70 |
| Total Funds Available | \$ 88,872,574.00 | \$ 97,720,290.00 | \$ 95,700,694.35 | \$ (2,019,595.65) |
| Expenditures | | | | |
| Personal Services | \$ 55,395,072.00 | \$ 56,768,817.00 | \$ 56,367,276.92 | \$ 401,540.08 |
| Regular Operating Expenses | 6,980,949.00 | 8,711,373.00 | 8,062,757.92 | 648,615.08 |
| Travel | 480,435.00 | 532,935.00 | 320,540.80 | 212,394.20 |
| Motor Vehicle Purchases | 327,223.00 | 596,548.00 | 596,546.51 | 1.49 |
| Equipment | 338,032.00 | 752,595.00 | 762,964.81 | (10,369.81) |
| Computer Charges | 12,461,537.00 | 13,626,302.00 | 13,615,847.81 | 10,454.19 |
| Real Estate Rentals | 2,730,422.00 | 2,747,222.00 | 2,667,904.97 | 79,317.03 |
| Telecommunications | 2,443,575.00 | 2,447,075.00 | 2,245,314.83 | 201,760.17 |
| Per Diem and Fees | 329,835.00 | 377,185.00 | 77,065.23 | 300,119.77 |
| Contracts | 1,315,346.00 | 3,457,639.00 | 3,457,638.67 | 0.33 |
| Capital Outlay | — | 796,570.00 | 796,570.00 | 0.00 |
| Other | | | | |
| Motor Vehicle Tag Purchase | 2,000,000.00 | 2,000,000.00 | 2,000,000.00 | 0.00 |
| Post Repairs | 0.00 | 0.00 | (1,624.81) | 1,624.81 |
| Conviction Reports | 329,824.00 | 329,824.00 | 72,286.35 | 257,537.65 |
| Driver's License Processing | 2,990,324.00 | 3,826,205.00 | 3,826,204.74 | 0.26 |
| Postage | 750,000.00 | 750,000.00 | 750,000.00 | 0.00 |
| Total Expenditures | \$ 88,872,574.00 | \$ 97,720,290.00 | \$ 95,617,294.75 | \$ 2,102,995.25 |
| Excess of Funds Available over Expenditures | | | \$ 83,399.60 | \$ 83,399.60 |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

NATURAL RESOURCES, DEPARTMENT OF

| | Original Appropriation | Final Budget | Actual | Variance Positive (Negative) |
|---|---------------------------|-------------------|-------------------|---------------------------------|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 90,744,022.00 | \$ 94,995,313.00 | \$ 94,995,313.00 | \$ 0.00 |
| Federal Revenues | 9,996,755.00 | 55,197,697.00 | 51,094,479.63 | (4,103,217.37) |
| Other Revenues Retained | 26,024,764.00 | 114,291,005.00 | 102,684,552.07 | (11,606,452.93) |
| Total Revenues | \$ 126,765,541.00 | \$ 264,484,015.00 | \$ 248,774,344.70 | \$ (15,709,670.30) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | — | 0.00 | 108,478,775.72 | 108,478,775.72 |
| Total Funds Available | \$ 126,765,541.00 | \$ 264,484,015.00 | \$ 357,253,120.42 | \$ 92,769,105.42 |
| Expenditures | | | | |
| Personal Services | \$ 82,308,759.00 | \$ 115,856,436.00 | \$ 114,077,265.69 | \$ 1,779,170.31 |
| Regular Operating Expenses | 15,129,631.00 | 21,993,986.00 | 21,757,090.76 | 236,895.24 |
| Travel | 844,126.00 | 1,177,015.00 | 920,909.75 | 256,105.25 |
| Motor Vehicle Purchases | 310,000.00 | 1,073,805.00 | 1,073,803.99 | 1.01 |
| Equipment | 1,237,365.00 | 3,258,093.00 | 3,193,773.91 | 64,319.09 |
| Computer Charges | 621,000.00 | 1,516,894.00 | 1,503,390.66 | 13,503.34 |
| Real Estate Rentals | 3,374,242.00 | 5,130,892.00 | 4,959,307.48 | 171,584.52 |
| Telecommunications | 1,313,190.00 | 2,263,678.00 | 2,143,081.17 | 120,596.83 |
| Per Diem and Fees | 1,207,381.00 | 3,556,523.00 | 2,850,582.76 | 705,940.24 |
| Contracts | 5,970,342.00 | 56,935,126.00 | 56,861,852.87 | 73,273.13 |
| Capital Outlay | — | 0.00 | (17,008.65) | 17,008.65 |
| Other | | | | |
| Advertising and Promotion | 689,910.00 | 913,103.00 | 892,989.17 | 20,113.83 |
| Cost of Material for Resale | 1,293,300.00 | 3,691,594.00 | 3,683,818.54 | 7,775.46 |
| Capital Outlay: | | | | |
| New Construction | 635,734.00 | 4,168,446.00 | (1,363,206.48) | 5,531,652.48 |
| Repairs and Maintenance | 3,314,750.00 | 4,306,257.00 | 4,262,545.86 | 43,711.14 |
| Wildlife Management Area Land Acquisition | 982,330.00 | 1,253,596.00 | 1,253,585.41 | 10.59 |
| Paving at State Parks and Historic Sites | — | 0.00 | (2,054.80) | 2,054.80 |
| Waterfowl Habitat | — | 370,000.00 | 340,059.20 | 29,940.80 |
| Parkpass Project | — | 2,100,000.00 | 2,088,931.93 | 11,068.07 |
| Grants: | | | | |
| Land and Water Conservation | 800,000.00 | 800,000.00 | 701,007.96 | 98,992.04 |
| Georgia Heritage 2000 Grants | 129,276.00 | 129,276.00 | 111,027.54 | 18,248.46 |
| Other | — | 2,489,058.00 | 2,198,686.30 | 290,371.70 |
| Contracts: | | | | |
| Georgia State Games Commission | 75,000.00 | 75,000.00 | 75,000.00 | 0.00 |
| Hazardous Waste Trust Fund | 3,595,077.00 | 8,442,952.00 | 6,234,947.60 | 2,208,004.40 |
| Solid Waste Trust Fund | — | 6,132,574.00 | 3,264,902.79 | 2,867,671.21 |
| Wildlife Endowment Fund | — | 1,780,000.00 | 0.00 | 1,780,000.00 |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

NATURAL RESOURCES, DEPARTMENT OF

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|-----------------------------------|--------------------------|--------------------------|---|
| Payments to Georgia Agricultural Exposition Authority \$ | 1,578,940.00 | \$ 1,594,360.00 | \$ 1,594,360.00 | \$ 0.00 |
| Payments to Southwest Georgia Railroad Excursion Authority | 383,468.00 | 383,468.00 | 383,468.00 | 0.00 |
| Payments to McIntosh County | 100,000.00 | 100,000.00 | 100,000.00 | 0.00 |
| Payments to Baker County | 31,000.00 | 31,000.00 | 31,000.00 | 0.00 |
| Payments to Calhoun County | 24,000.00 | 24,000.00 | 24,000.00 | 0.00 |
| Payments to Georgia Agrirama Development Authority for Operations | 816,720.00 | 818,963.00 | 818,963.00 | 0.00 |
| Non-Game Wildlife Conservation Habitat | — | 12,061,569.00 | 8,398,613.94 | 3,662,955.06 |
| National Park Service Grant | — | 56,351.00 | 55,602.80 | 748.20 |
| Total Expenditures | <u>\$ 126,765,541.00</u> | <u>\$ 264,484,015.00</u> | <u>\$ 244,472,299.15</u> | <u>\$ 20,011,715.85</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ 112,780,821.27</u> | <u>\$ 112,780,821.27</u> |

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

PARDONS AND PAROLES, STATE BOARD OF

| | Original Appropriation | Final Budget | Actual | Variance Positive (Negative) |
|---|---------------------------|-------------------------|-------------------------|---------------------------------|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 44,228,494.00 | \$ 44,258,831.00 | \$ 44,258,831.00 | \$ 0.00 |
| Federal Revenues | 492,150.00 | 1,495,046.00 | 864,277.36 | (630,768.64) |
| Other Revenues Retained | — | 41,186.00 | 60,440.15 | 19,254.15 |
| Total Revenues | \$ 44,720,644.00 | \$ 45,795,063.00 | \$ 45,183,548.51 | \$ (611,514.49) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | — | 0.00 | 746,632.32 | 746,632.32 |
| Total Funds Available | <u>\$ 44,720,644.00</u> | <u>\$ 45,795,063.00</u> | <u>\$ 45,930,180.83</u> | <u>\$ 135,117.83</u> |
| Expenditures | | | | |
| Personal Services | \$ 36,144,461.00 | \$ 36,315,949.00 | \$ 35,618,745.56 | \$ 697,203.44 |
| Regular Operating Expenses | 1,333,825.00 | 1,878,936.00 | 1,911,061.08 | (32,125.08) |
| Travel | 331,800.00 | 336,529.00 | 301,827.73 | 34,701.27 |
| Motor Vehicle Purchases | — | 330,802.00 | 314,286.60 | 16,515.40 |
| Equipment | 291,500.00 | 391,500.00 | 389,736.54 | 1,763.46 |
| Computer Charges | 591,200.00 | 693,485.00 | 705,172.80 | (11,687.80) |
| Real Estate Rentals | 2,764,792.00 | 2,584,792.00 | 2,610,931.40 | (26,139.40) |
| Telecommunications | 969,433.00 | 969,437.00 | 982,306.09 | (12,869.09) |
| Per Diem and Fees | 423,304.00 | 1,556,133.00 | 1,547,735.36 | 8,397.64 |
| Contracts | 1,232,829.00 | 100,000.00 | 97,724.30 | 2,275.70 |
| Other | | | | |
| County Jail Subsidy | 617,500.00 | 617,500.00 | 617,490.00 | 10.00 |
| Health Services Purchases | 20,000.00 | 20,000.00 | 20,000.00 | 0.00 |
| Total Expenditures | <u>\$ 44,720,644.00</u> | <u>\$ 45,795,063.00</u> | <u>\$ 45,117,017.46</u> | <u>\$ 678,045.54</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ 813,163.37</u> | <u>\$ 813,163.37</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

PUBLIC SAFETY, DEPARTMENT OF - "A" PUBLIC SAFETY, DEPARTMENT OF

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------------------|-------------------------|-------------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 71,370,810.00 | \$ 71,415,487.00 | \$ 71,415,487.00 | \$ 0.00 |
| Federal Revenues | — | 4,753,503.00 | 4,366,082.96 | (387,420.04) |
| Other Revenues Retained | <u>4,141,435.00</u> | <u>8,809,133.00</u> | <u>8,563,043.76</u> | <u>(246,089.24)</u> |
| Total Revenues | \$ 75,512,245.00 | \$ 84,978,123.00 | \$ 84,344,613.72 | \$ (633,509.28) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | <u>—</u> | <u>0.00</u> | <u>1,514,139.09</u> | <u>1,514,139.09</u> |
| Total Funds Available | <u>\$ 75,512,245.00</u> | <u>\$ 84,978,123.00</u> | <u>\$ 85,858,752.81</u> | <u>\$ 880,629.81</u> |
| Expenditures | | | | |
| Personal Services | \$ 60,549,140.00 | \$ 64,881,711.00 | \$ 64,626,720.93 | \$ 254,990.07 |
| Regular Operating Expenses | 7,940,850.00 | 10,315,268.00 | 10,272,957.61 | 42,310.39 |
| Travel | 81,145.00 | 395,380.00 | 355,095.29 | 40,284.71 |
| Motor Vehicle Purchases | 3,359,986.00 | 2,058,304.00 | 2,031,457.24 | 26,846.76 |
| Equipment | 308,028.00 | 1,670,747.00 | 1,668,616.15 | 2,130.85 |
| Computer Charges | 654,000.00 | 881,488.00 | 826,548.90 | 54,939.10 |
| Real Estate Rentals | 100,695.00 | 107,695.00 | 103,032.66 | 4,662.34 |
| Telecommunications | 1,673,059.00 | 1,738,008.00 | 1,584,467.76 | 153,540.24 |
| Per Diem and Fees | 254,772.00 | 191,896.00 | 168,223.28 | 23,672.72 |
| Contracts | 274,333.00 | 2,328,280.00 | 2,261,762.70 | 66,517.30 |
| Other | | | | |
| State Patrol Posts Repairs and Maintenance | <u>316,237.00</u> | <u>409,346.00</u> | <u>404,572.57</u> | <u>4,773.43</u> |
| Total Expenditures | <u>\$ 75,512,245.00</u> | <u>\$ 84,978,123.00</u> | <u>\$ 84,303,455.09</u> | <u>\$ 674,667.91</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ 1,555,297.72</u> | <u>\$ 1,555,297.72</u> |

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

PUBLIC SAFETY, DEPARTMENT OF - "B" UNITS ATTACHED FOR ADMINISTRATIVE PURPOSES ONLY

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------------------|-------------------------|-------------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 13,524,286.00 | \$ 13,776,531.00 | \$ 13,776,531.00 | \$ 0.00 |
| Federal Revenues | 3,166,937.00 | 26,994,162.00 | 13,981,964.91 | (13,012,197.09) |
| Other Revenues Retained | <u>1,634,073.00</u> | <u>3,812,765.00</u> | <u>3,627,972.59</u> | <u>(184,792.41)</u> |
| Total Revenues | \$ 18,325,296.00 | \$ 44,583,458.00 | \$ 31,386,468.50 | \$ (13,196,989.50) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | <u>—</u> | <u>0.00</u> | <u>285,818.82</u> | <u>285,818.82</u> |
| Total Funds Available | <u>\$ 18,325,296.00</u> | <u>\$ 44,583,458.00</u> | <u>\$ 31,672,287.32</u> | <u>\$ (12,911,170.68)</u> |
| Expenditures | | | | |
| Personal Services | \$ 10,005,550.00 | \$ 12,467,282.00 | \$ 12,167,323.14 | \$ 299,958.86 |
| Regular Operating Expenses | 2,591,325.00 | 6,992,798.00 | 5,043,748.35 | 1,949,049.65 |
| Travel | 118,552.00 | 291,723.00 | 151,133.56 | 140,589.44 |
| Motor Vehicle Purchases | — | 39,000.00 | 38,794.00 | 206.00 |
| Equipment | 140,592.00 | 358,422.00 | 273,007.48 | 85,414.52 |
| Computer Charges | 253,767.00 | 573,069.00 | 401,754.42 | 171,314.58 |
| Real Estate Rentals | 329,147.00 | 431,357.00 | 421,788.84 | 9,568.16 |
| Telecommunications | 295,994.00 | 360,318.00 | 340,079.84 | 20,238.16 |
| Per Diem and Fees | 191,337.00 | 1,183,138.00 | 645,512.23 | 537,625.77 |
| Contracts | 701,771.00 | 2,210,796.00 | 2,030,453.38 | 180,342.62 |
| Other | | | | |
| Highway Safety Grants | 2,525,200.00 | 18,345,031.00 | 8,535,347.96 | 9,809,683.04 |
| Peace Officers Training Grants | <u>1,172,061.00</u> | <u>1,330,524.00</u> | <u>1,329,354.40</u> | <u>1,169.60</u> |
| Total Expenditures | <u>\$ 18,325,296.00</u> | <u>\$ 44,583,458.00</u> | <u>\$ 31,378,297.60</u> | <u>\$ 13,205,160.40</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ 293,989.72</u> | <u>\$ 293,989.72</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------------------|-------------------------|------------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ <u>1,420,696.00</u> | \$ <u>1,420,696.00</u> | \$ <u>1,420,696.00</u> | \$ <u>0.00</u> |
| Expenditures | | | | |
| Other | | | | |
| Payments to Employees' Retirement System | \$ 587,500.00 | \$ 587,500.00 | \$ 587,500.00 | \$ 0.00 |
| Employer Contributions | <u>833,196.00</u> | <u>833,196.00</u> | <u>833,196.00</u> | <u>0.00</u> |
| Total Expenditures | \$ <u>1,420,696.00</u> | \$ <u>1,420,696.00</u> | \$ <u>1,420,696.00</u> | \$ <u>0.00</u> |
| Excess of Funds Available over Expenditures | | | \$ <u>0.00</u> | \$ <u>0.00</u> |

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

PUBLIC SERVICE COMMISSION

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------------------|-----------------------------|-----------------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 8,073,708.00 | \$ 8,129,104.00 | \$ 8,129,104.00 | \$ 0.00 |
| Federal Revenues | 273,311.00 | 638,786.00 | 638,785.50 | (0.50) |
| Other Revenues Retained | — | 8,819.00 | 8,819.76 | 0.76 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total Funds Available | \$ <u>8,347,019.00</u> | \$ <u>8,776,709.00</u> | \$ <u>8,776,709.26</u> | \$ <u>0.26</u> |
| Expenditures | | | | |
| Personal Services | \$ 6,373,145.00 | \$ 6,539,714.00 | \$ 6,431,840.02 | \$ 107,873.98 |
| Regular Operating Expenses | 250,711.00 | 285,412.00 | 291,120.00 | (5,708.00) |
| Travel | 86,876.00 | 86,147.00 | 87,637.49 | (1,490.49) |
| Motor Vehicle Purchases | — | 16,474.00 | 16,474.00 | 0.00 |
| Equipment | 15,300.00 | 65,443.00 | 65,629.55 | (186.55) |
| Computer Charges | 208,791.00 | 215,804.00 | 220,172.00 | (4,368.00) |
| Real Estate Rentals | 501,964.00 | 501,964.00 | 501,954.80 | 9.20 |
| Telecommunications | 114,127.00 | 82,294.00 | 80,340.44 | 1,953.56 |
| Per Diem and Fees | 776,105.00 | 983,457.00 | 983,456.45 | 0.55 |
| Contracts | 20,000.00 | 0.00 | 0.00 | 0.00 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total Expenditures | \$ <u>8,347,019.00</u> | \$ <u>8,776,709.00</u> | \$ <u>8,678,624.75</u> | \$ <u>98,084.25</u> |
| Excess of Funds Available over Expenditures | | | \$ <u>98,084.51</u> | \$ <u>98,084.51</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF - "A" RESIDENT INSTRUCTION

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------------------|--------------------------------|--------------------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 1,469,172,100.00 | \$ 1,483,026,946.00 | \$ 1,483,026,946.00 | \$ 0.00 |
| Tobacco Settlement Funds | 6,243,177.00 | 6,243,177.00 | 6,243,177.00 | 0.00 |
| Other Revenues Retained | <u>1,959,271,246.00</u> | <u>2,756,535,644.00</u> | <u>2,045,865,236.74</u> | <u>(710,670,407.26)</u> |
| Total Funds Available | <u>\$ 3,434,686,523.00</u> | <u>\$ 4,245,805,767.00</u> | <u>\$ 3,535,135,359.74</u> | <u>\$ (710,670,407.26)</u> |
| Expenditures | | | | |
| Capital Outlay | \$ 95,063,332.00 | \$ 137,521,442.00 | \$ 52,987,852.75 | \$ 84,533,589.25 |
| Other | | | | |
| Personal Services: | | | | |
| Educ., Gen., and Dept. Svcs | 1,624,306,261.00 | 1,874,477,319.00 | 1,786,491,227.70 | 87,986,091.30 |
| Sponsored Operations | 503,438,312.00 | 549,301,260.00 | 460,175,777.08 | 89,125,482.92 |
| Operating Expenses: | | | | |
| Educ., Gen., and Dept. Svcs | 398,898,780.00 | 661,830,265.00 | 595,973,857.15 | 65,856,407.85 |
| Sponsored Operations | 755,196,564.00 | 964,196,387.00 | 572,753,762.41 | 391,442,624.59 |
| Special Funding Initiative | 28,867,806.00 | 28,867,806.00 | 28,826,646.55 | 41,159.45 |
| Office of Minority Business Enterprise | 882,879.00 | 892,484.00 | 890,329.10 | 2,154.90 |
| Student Education Enrichment Program | 311,863.00 | 311,863.00 | 311,163.00 | 700.00 |
| Forestry Research | 826,466.00 | 1,512,681.00 | 842,059.00 | 670,622.00 |
| Research Consortium | <u>26,894,260.00</u> | <u>26,894,260.00</u> | <u>25,783,490.31</u> | <u>1,110,769.69</u> |
| Total Expenditures | <u>\$ 3,434,686,523.00</u> | <u>\$ 4,245,805,767.00</u> | <u>\$ 3,525,036,165.05</u> | <u>\$ 720,769,601.95</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ 10,099,194.69</u> | <u>\$ 10,099,194.69</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF - "B" REGENTS CENTRAL OFFICE AND OTHER ORGANIZED ACTIVITIES

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|-----------------------------------|--------------------------|--------------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 182,627,230.00 | \$ 187,047,346.00 | \$ 187,047,346.00 | \$ 0.00 |
| Other Revenues Retained | <u>216,997,985.00</u> | <u>258,282,918.00</u> | <u>223,532,882.03</u> | <u>(34,750,035.97)</u> |
| Total Funds Available | <u>\$ 399,625,215.00</u> | <u>\$ 445,330,264.00</u> | <u>\$ 410,580,228.03</u> | <u>\$ (34,750,035.97)</u> |
| Expenditures | | | | |
| Other | | | | |
| Personal Services: | | | | |
| Educ., Gen., and Dept. Svcs | \$ 115,755,627.00 | \$ 123,726,679.00 | \$ 118,186,057.88 | \$ 5,540,621.12 |
| Sponsored Operations | 75,862,198.00 | 84,202,811.00 | 77,526,603.17 | 6,676,207.83 |
| Operating Expenses: | | | | |
| Educ., Gen., and Dept. Svcs | 48,740,748.00 | 62,865,388.00 | 59,763,478.60 | 3,101,909.40 |
| Sponsored Operations | 41,236,508.00 | 56,827,187.00 | 52,059,617.17 | 4,767,569.83 |
| Agricultural Research | 2,485,757.00 | 2,490,753.00 | 2,483,445.35 | 7,307.65 |
| Advanced Technology Development Center/Economic Development Institute | 23,354,273.00 | 25,134,618.00 | 18,729,038.35 | 6,405,579.65 |
| Center for Rehabilitation Technology | 7,541,709.00 | 7,360,074.00 | 4,804,119.95 | 2,555,954.05 |
| SREB Payments | 92,154.00 | 493,379.00 | 81,900.00 | 411,479.00 |
| Rental Payments to Georgia Military College | 2,344,723.00 | 2,831,338.00 | 2,831,338.00 | 0.00 |
| Direct Payments to the Georgia Public Telecommunications Commission for Operations | 17,280,663.00 | 17,295,253.00 | 17,295,253.00 | 0.00 |
| Public Libraries Salaries and Operations | 33,169,604.00 | 30,341,533.00 | 30,341,483.00 | 50.00 |
| Georgia Medical College Health, Inc. | <u>31,761,251.00</u> | <u>31,761,251.00</u> | <u>31,761,251.00</u> | <u>0.00</u> |
| Total Expenditures | <u>\$ 399,625,215.00</u> | <u>\$ 445,330,264.00</u> | <u>\$ 415,863,585.47</u> | <u>\$ 29,466,678.53</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ (5,283,357.44)</u> | <u>\$ (5,283,357.44)</u> |

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF -"C" PUBLIC TELECOMMUNICATIONS COMMISSION, GEORGIA

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------------------|-------------------------|-------------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| Other Revenues Retained | \$ <u>33,504,954.00</u> | \$ <u>31,519,544.00</u> | \$ <u>30,521,351.58</u> | \$ <u>(998,192.42)</u> |
| Expenditures | | | | |
| Personal Services | \$ 12,840,944.00 | \$ 12,855,534.00 | \$ 10,951,764.51 | \$ 1,903,769.49 |
| Other | | | | |
| Operating Expenses | 16,593,732.00 | 14,593,732.00 | 13,281,817.46 | 1,311,914.54 |
| General Programming | <u>4,070,278.00</u> | <u>4,070,278.00</u> | <u>4,070,277.94</u> | <u>0.06</u> |
| Total Expenditures | \$ <u>33,504,954.00</u> | \$ <u>31,519,544.00</u> | \$ <u>28,303,859.91</u> | \$ <u>3,215,684.09</u> |
| Excess of Funds Available over Expenditures | | | \$ <u>2,217,491.67</u> | \$ <u>2,217,491.67</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

REVENUE, DEPARTMENT OF

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------------------|--------------------------|--------------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 460,155,370.00 | \$ 503,164,629.00 | \$ 503,164,629.00 | \$ 0.00 |
| Tobacco Settlement Funds | 150,000.00 | 150,000.00 | 150,000.00 | 0.00 |
| Federal Revenues | 178,417.00 | 663,804.00 | 515,889.29 | (147,914.71) |
| Other Revenues Retained | <u>26,256,448.00</u> | <u>16,588,215.00</u> | <u>16,110,683.75</u> | <u>(477,531.25)</u> |
| Total Revenues | \$ 486,740,235.00 | \$ 520,566,648.00 | \$ 519,941,202.04 | \$ (625,445.96) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | <u>—</u> | <u>2,120,536.00</u> | <u>2,120,536.10</u> | <u>0.10</u> |
| Total Funds Available | <u>\$ 486,740,235.00</u> | <u>\$ 522,687,184.00</u> | <u>\$ 522,061,738.14</u> | <u>\$ (625,445.86)</u> |
| Expenditures | | | | |
| Personal Services | \$ 54,356,503.00 | \$ 59,906,834.00 | \$ 59,836,565.76 | \$ 70,268.24 |
| Regular Operating Expenses | 4,324,663.00 | 6,795,122.00 | 6,448,576.08 | 346,545.92 |
| Travel | 1,077,071.00 | 1,129,667.00 | 1,105,425.65 | 24,241.35 |
| Motor Vehicle Purchases | 49,980.00 | 49,980.00 | 46,110.74 | 3,869.26 |
| Equipment | 173,684.00 | 352,407.00 | 233,865.83 | 118,541.17 |
| Computer Charges | 12,914,676.00 | 13,107,308.00 | 13,086,177.22 | 21,130.78 |
| Real Estate Rentals | 6,785,736.00 | 6,830,736.00 | 6,835,950.95 | (5,214.95) |
| Telecommunications | 1,185,113.00 | 1,240,045.00 | 1,236,546.58 | 3,498.42 |
| Per Diem and Fees | 606,992.00 | 660,004.00 | 651,552.21 | 8,451.79 |
| Contracts | 1,223,613.00 | 6,272,238.00 | 5,843,688.59 | 428,549.41 |
| Other | | | | |
| County Tax Officials/Retirement and FICA | 3,785,079.00 | 3,785,079.00 | 3,785,078.70 | 0.30 |
| Postage | 2,471,575.00 | 0.00 | 0.00 | 0.00 |
| Investment for Modernization | 17,785,550.00 | 2,120,536.00 | 2,119,966.00 | 570.00 |
| Homeowner Tax Relief Grants | <u>380,000,000.00</u> | <u>420,437,228.00</u> | <u>420,166,982.96</u> | <u>270,245.04</u> |
| Total Expenditures | <u>\$ 486,740,235.00</u> | <u>\$ 522,687,184.00</u> | <u>\$ 521,396,487.27</u> | <u>\$ 1,290,696.73</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ 665,250.87</u> | <u>\$ 665,250.87</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

SECRETARY OF STATE - "A" SECRETARY OF STATE

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------------------|-------------------------|-------------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 32,757,890.00 | \$ 32,691,393.00 | \$ 32,691,393.00 | \$ 0.00 |
| Federal Revenues | — | 0.00 | 933,834.14 | 933,834.14 |
| Other Revenues Retained | <u>1,064,350.00</u> | <u>23,038,535.00</u> | <u>3,533,726.56</u> | <u>(19,504,808.44)</u> |
| Total Revenues | \$ 33,822,240.00 | \$ 55,729,928.00 | \$ 37,158,953.70 | \$ (18,570,974.30) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | — | 0.00 | 22,074,551.96 | 22,074,551.96 |
| Total Funds Available | <u>\$ 33,822,240.00</u> | <u>\$ 55,729,928.00</u> | <u>\$ 59,233,505.66</u> | <u>\$ 3,503,577.66</u> |
| Expenditures | | | | |
| Personal Services | \$ 18,327,345.00 | \$ 18,669,202.00 | \$ 18,917,296.87 | \$ (248,094.87) |
| Regular Operating Expenses | 4,850,264.00 | 5,550,285.00 | 5,272,672.99 | 277,612.01 |
| Travel | 357,621.00 | 369,531.00 | 340,476.21 | 29,054.79 |
| Equipment | 53,035.00 | 155,867.00 | 94,482.42 | 61,384.58 |
| Computer Charges | 2,913,063.00 | 5,852,983.00 | 5,695,101.08 | 157,881.92 |
| Real Estate Rentals | 4,464,296.00 | 4,466,296.00 | 4,441,467.60 | 24,828.40 |
| Telecommunications | 888,163.00 | 1,275,033.00 | 1,225,197.51 | 49,835.49 |
| Per Diem and Fees | 157,314.00 | 877,288.00 | 807,276.45 | 70,011.55 |
| Contracts | 1,446,804.00 | 18,099,108.00 | 18,031,339.02 | 67,768.98 |
| Other | | | | |
| Election Expenses | <u>364,335.00</u> | <u>414,335.00</u> | <u>406,520.79</u> | <u>7,814.21</u> |
| Total Expenditures | <u>\$ 33,822,240.00</u> | <u>\$ 55,729,928.00</u> | <u>\$ 55,231,830.94</u> | <u>\$ 498,097.06</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ 4,001,674.72</u> | <u>\$ 4,001,674.72</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

SECRETARY OF STATE - "B" REAL ESTATE COMMISSION

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------------------|----------------------------|----------------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 2,649,409.00 | \$ 2,649,409.00 | \$ 2,649,409.00 | \$ 0.00 |
| Other Revenues Retained | <u>—</u> | <u>157,237.00</u> | <u>157,237.25</u> | <u>0.25</u> |
| Total Funds Available | \$ <u>2,649,409.00</u> | \$ <u>2,806,646.00</u> | \$ <u>2,806,646.25</u> | \$ <u>0.25</u> |
| Expenditures | | | | |
| Personal Services | \$ 1,579,955.00 | \$ 1,723,866.00 | \$ 1,682,181.63 | \$ 41,684.37 |
| Regular Operating Expenses | 185,000.00 | 218,000.00 | 211,192.00 | 6,808.00 |
| Travel | 47,000.00 | 47,000.00 | 33,524.73 | 13,475.27 |
| Equipment | 12,500.00 | 12,500.00 | 10,552.30 | 1,947.70 |
| Computer Charges | 309,034.00 | 190,123.00 | 183,074.65 | 7,048.35 |
| Real Estate Rentals | 183,512.00 | 183,512.00 | 177,869.04 | 5,642.96 |
| Telecommunications | 82,376.00 | 86,376.00 | 78,277.47 | 8,098.53 |
| Per Diem and Fees | <u>250,032.00</u> | <u>345,269.00</u> | <u>333,381.27</u> | <u>11,887.73</u> |
| Total Expenditures | \$ <u>2,649,409.00</u> | \$ <u>2,806,646.00</u> | \$ <u>2,710,053.09</u> | \$ <u>96,592.91</u> |
| Excess of Funds Available over Expenditures | | | \$ <u>96,593.16</u> | \$ <u>96,593.16</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

SOIL AND WATER CONSERVATION COMMISSION, STATE

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------------------|-------------------------|------------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 2,927,770.00 | \$ 2,977,989.00 | \$ 2,970,063.00 | \$ (7,926.00) |
| Federal Revenues | 476,405.00 | 2,399,444.00 | 1,298,958.59 | (1,100,485.41) |
| Other Revenues Retained | <u>1,865,537.00</u> | <u>2,454,644.00</u> | <u>2,454,381.24</u> | <u>(262.76)</u> |
| Total Revenues | \$ 5,269,712.00 | \$ 7,832,077.00 | \$ 6,723,402.83 | \$ (1,108,674.17) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | <u>—</u> | <u>0.00</u> | <u>2,076,469.51</u> | <u>2,076,469.51</u> |
| Total Funds Available | <u>\$ 5,269,712.00</u> | <u>\$ 7,832,077.00</u> | <u>\$ 8,799,872.34</u> | <u>\$ 967,795.34</u> |
| Expenditures | | | | |
| Personal Services | \$ 1,739,222.00 | \$ 2,373,642.00 | \$ 2,376,779.95 | \$ (3,137.95) |
| Regular Operating Expenses | 1,093,006.00 | 1,135,741.00 | 1,135,726.92 | 14.08 |
| Travel | 42,321.00 | 58,171.00 | 58,125.01 | 45.99 |
| Equipment | 19,944.00 | 26,723.00 | 25,875.59 | 847.41 |
| Computer Charges | 11,205.00 | 32,172.00 | 31,961.12 | 210.88 |
| Real Estate Rentals | 121,425.00 | 121,425.00 | 121,424.16 | 0.84 |
| Telecommunications | 38,300.00 | 48,951.00 | 46,784.34 | 2,166.66 |
| Per Diem and Fees | 121,660.00 | 98,020.00 | 90,182.93 | 7,837.07 |
| Contracts | <u>2,082,629.00</u> | <u>3,937,232.00</u> | <u>3,937,232.31</u> | <u>(0.31)</u> |
| Total Expenditures | <u>\$ 5,269,712.00</u> | <u>\$ 7,832,077.00</u> | <u>\$ 7,824,092.33</u> | <u>\$ 7,984.67</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ 975,780.01</u> | <u>\$ 975,780.01</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

STUDENT FINANCE COMMISSION, GEORGIA - "A" STUDENT FINANCE COMMISSION, GEORGIA

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|-----------------------------------|-------------------------|-------------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 37,604,858.00 | \$ 37,605,146.00 | \$ 37,605,146.00 | \$ 0.00 |
| Federal Revenues | 520,653.00 | 561,842.00 | 561,842.00 | 0.00 |
| Other Revenues Retained | — | 19,563.00 | 19,562.50 | (0.50) |
| Total Revenues | \$ 38,125,511.00 | \$ 38,186,551.00 | \$ 38,186,550.50 | \$ (0.50) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | — | 11,646.00 | 11,646.45 | 0.45 |
| Total Funds Available | <u>\$ 38,125,511.00</u> | <u>\$ 38,198,197.00</u> | <u>\$ 38,198,196.95</u> | <u>\$ (0.05)</u> |
| Expenditures | | | | |
| Personal Services | \$ 499,568.00 | \$ 522,204.00 | \$ 519,733.39 | \$ 2,470.61 |
| Regular Operating Expenses | 17,915.00 | 14,915.00 | 11,752.42 | 3,162.58 |
| Travel | 20,000.00 | 16,000.00 | 13,473.03 | 2,526.97 |
| Equipment | 8,300.00 | 8,300.00 | 8,376.68 | (76.68) |
| Computer Charges | 6,000.00 | 6,000.00 | 5,723.05 | 276.95 |
| Real Estate Rentals | 40,015.00 | 40,015.00 | 39,411.00 | 604.00 |
| Telecommunications | 8,681.00 | 8,681.00 | 8,367.65 | 313.35 |
| Contracts | 31,802.00 | 47,663.00 | 47,625.63 | 37.37 |
| Other | | | | |
| Guaranteed Educational Loans | 3,477,477.00 | 3,477,477.00 | 3,477,477.00 | 0.00 |
| Tuition Equalization Grants | 28,820,424.00 | 28,820,424.00 | 28,820,424.00 | 0.00 |
| Law Enforcement Personnel Dependents' Grants | 61,339.00 | 61,339.00 | 61,339.00 | 0.00 |
| North Georgia College ROTC Grants | 432,479.00 | 432,479.00 | 432,479.00 | 0.00 |
| Georgia Military/North Georgia Military Transfer Scholarship | 22,427.00 | 22,427.00 | 22,427.00 | 0.00 |
| North Georgia College and State University Military Scholarship | 661,524.00 | 661,524.00 | 661,524.00 | 0.00 |
| LEAP Program | 1,487,410.00 | 1,528,599.00 | 1,528,599.00 | 0.00 |
| Governor's Scholarship Program | 2,530,150.00 | 2,530,150.00 | 2,530,150.00 | 0.00 |
| Total Expenditures | <u>\$ 38,125,511.00</u> | <u>\$ 38,198,197.00</u> | <u>\$ 38,188,881.85</u> | <u>\$ 9,315.15</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ 9,315.10</u> | <u>\$ 9,315.10</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

STUDENT FINANCE COMMISSION, GEORGIA - "B" LOTTERY FOR EDUCATION

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|-----------------------------------|--------------------------|--------------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Lottery Proceeds | \$ 500,643,778.00 | \$ 500,643,778.00 | \$ 500,643,778.00 | \$ 0.00 |
| Expenditures | | | | |
| Other | | | | |
| HOPE Financial Aid - Tuition | \$ 306,989,060.00 | \$ 304,320,460.00 | \$ 280,034,856.37 | \$ 24,285,603.63 |
| HOPE Financial Aid - Books | 55,896,225.00 | 55,896,225.00 | 48,483,236.40 | 7,412,988.60 |
| HOPE Financial Aid - Fees | 70,657,003.00 | 70,657,003.00 | 61,878,213.92 | 8,778,789.08 |
| Hope Joint Enrollment | 3,500,000.00 | 6,000,000.00 | 4,112,739.72 | 1,887,260.28 |
| Hope Scholarships - Private Colleges | 45,388,740.00 | 45,388,740.00 | 34,016,499.49 | 11,372,240.51 |
| Georgia Military College Scholarship | 770,477.00 | 770,477.00 | 770,477.00 | 0.00 |
| Public Safety Memorial Grant | 255,850.00 | 255,850.00 | 166,586.50 | 89,263.50 |
| Teacher Scholarships | 5,332,698.00 | 5,332,698.00 | 5,332,698.00 | 0.00 |
| Promise Scholarships | 5,855,278.00 | 5,855,278.00 | 5,855,278.00 | 0.00 |
| Promise II Scholarships | 374,590.00 | 374,590.00 | 374,590.00 | 0.00 |
| Engineer Scholarships | 760,000.00 | 760,000.00 | 760,000.00 | 0.00 |
| Personal Services - HOPE Administration | 2,093,984.00 | 2,206,484.00 | 1,933,858.76 | 272,625.24 |
| Operating Expenses - HOPE Administration | 2,769,873.00 | 2,825,973.00 | 2,722,561.36 | 103,411.64 |
| Total Expenditures | <u>\$ 500,643,778.00</u> | <u>\$ 500,643,778.00</u> | <u>\$ 446,441,595.52</u> | <u>\$ 54,202,182.48</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ 54,202,182.48</u> | <u>\$ 54,202,182.48</u> |

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

TEACHERS' RETIREMENT SYSTEM

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|---|-------------------------|-------------------------|-------------------------|---------------------------------|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 2,138,000.00 | \$ 2,138,000.00 | \$ 2,138,000.00 | \$ 0.00 |
| Other Revenues Retained | <u>24,409,268.00</u> | <u>24,747,607.00</u> | <u>23,988,969.43</u> | <u>(758,637.57)</u> |
| Total Revenues | \$ 26,547,268.00 | \$ 26,885,607.00 | \$ 26,126,969.43 | \$ (758,637.57) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Unreserved Fund Balance | <u>—</u> | <u>0.00</u> | <u>2,000.00</u> | <u>2,000.00</u> |
| Total Funds Available | <u>\$ 26,547,268.00</u> | <u>\$ 26,885,607.00</u> | <u>\$ 26,128,969.43</u> | <u>\$ (756,637.57)</u> |
| Expenditures | | | | |
| Personal Services | \$ 12,701,449.00 | \$ 14,493,788.00 | \$ 14,158,287.72 | \$ 335,500.28 |
| Regular Operating Expenses | 844,344.00 | 825,344.00 | 769,493.57 | 55,850.43 |
| Travel | 76,500.00 | 76,500.00 | 32,868.97 | 43,631.03 |
| Equipment | 115,000.00 | 25,000.00 | 22,337.00 | 2,663.00 |
| Computer Charges | 9,185,000.00 | 7,860,000.00 | 7,636,217.33 | 223,782.67 |
| Real Estate Rentals | 723,975.00 | 723,975.00 | 723,975.00 | 0.00 |
| Telecommunications | 270,000.00 | 220,000.00 | 219,511.07 | 488.93 |
| Per Diem and Fees | 493,000.00 | 523,000.00 | 426,278.77 | 96,721.23 |
| Other | | | | |
| COLA Local Systems | 2,050,000.00 | 2,050,000.00 | 1,864,618.55 | 185,381.45 |
| Floor Fund Local Systems | <u>88,000.00</u> | <u>88,000.00</u> | <u>74,735.24</u> | <u>13,264.76</u> |
| Total Expenditures | <u>\$ 26,547,268.00</u> | <u>\$ 26,885,607.00</u> | <u>\$ 25,928,323.22</u> | <u>\$ 957,283.78</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ 200,646.21</u> | <u>\$ 200,646.21</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

TECHNICAL AND ADULT EDUCATION, DEPARTMENT OF - "A" TECHNICAL AND ADULT EDUCATION, DEPARTMENT OF

| | Original Appropriation | Final Budget | Actual | Variance Positive (Negative) |
|---|---------------------------|--------------------------|--------------------------|---------------------------------|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 288,122,395.00 | \$ 297,052,064.00 | \$ 297,052,064.00 | \$ 0.00 |
| Federal Revenues | 19,814,459.00 | 65,928,550.00 | 57,491,105.23 | (8,437,444.77) |
| Other Revenues Retained | <u>55,932,658.00</u> | <u>150,918,797.00</u> | <u>139,664,387.50</u> | <u>(11,254,409.50)</u> |
| Total Revenues | \$ 363,869,512.00 | \$ 513,899,411.00 | \$ 494,207,556.73 | \$ (19,691,854.27) |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | <u>—</u> | <u>0.00</u> | <u>4,887,967.43</u> | <u>4,887,967.43</u> |
| Total Funds Available | <u>\$ 363,869,512.00</u> | <u>\$ 513,899,411.00</u> | <u>\$ 499,095,524.16</u> | <u>\$ (14,803,886.84)</u> |
| Expenditures | | | | |
| Personal Services | \$ 5,935,084.00 | \$ 8,980,662.00 | \$ 8,646,344.19 | \$ 334,317.81 |
| Regular Operating Expenses | 316,985.00 | 720,019.00 | 656,183.00 | 63,836.00 |
| Travel | 125,510.00 | 290,593.00 | 255,838.02 | 34,754.98 |
| Equipment | 12,886.00 | 36,522.00 | 23,909.93 | 12,612.07 |
| Computer Charges | 327,695.00 | 464,427.00 | 390,693.62 | 73,733.38 |
| Real Estate Rentals | 586,463.00 | 789,948.00 | 773,855.21 | 16,092.79 |
| Telecommunications | 115,980.00 | 166,859.00 | 152,452.26 | 14,406.74 |
| Per Diem and Fees | 121,671.00 | 157,650.00 | 83,444.07 | 74,205.93 |
| Contracts | 164,110.00 | 1,125,445.00 | 552,469.71 | 572,975.29 |
| Other | | | | |
| Personal Services-Institutions | 253,271,965.00 | 308,494,052.00 | 303,018,984.82 | 5,475,067.18 |
| Operating Expenses-Institutions | 63,743,175.00 | 132,284,473.00 | 122,375,013.59 | 9,909,459.41 |
| Area School Program | 5,521,825.00 | 5,847,620.00 | 5,304,242.00 | 543,378.00 |
| Adult Literacy Grants | 18,655,783.00 | 34,975,949.00 | 32,047,278.14 | 2,928,670.86 |
| Regents Program | 3,269,256.00 | 4,532,076.00 | 4,267,677.77 | 264,398.23 |
| Quick Start Program | 11,701,124.00 | 12,218,031.00 | 12,217,712.27 | 318.73 |
| JTPA | <u>—</u> | <u>2,815,085.00</u> | <u>2,396,015.43</u> | <u>419,069.57</u> |
| Total Expenditures | <u>\$ 363,869,512.00</u> | <u>\$ 513,899,411.00</u> | <u>\$ 493,162,114.03</u> | <u>\$ 20,737,296.97</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ 5,933,410.13</u> | <u>\$ 5,933,410.13</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

TRANSPORTATION, DEPARTMENT OF

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|-----------------------------------|----------------------------|----------------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 646,858,968.00 | \$ 609,723,269.00 | \$ 609,723,269.00 | \$ 0.00 |
| Federal Revenues | 1,007,870,672.00 | 1,075,995,573.00 | 1,253,840,357.48 | 177,844,784.48 |
| Other Revenues Retained | <u>9,457,265.00</u> | <u>30,516,034.28</u> | <u>347,304,113.75</u> | <u>316,788,079.47</u> |
| Total Revenues | \$ 1,664,186,905.00 | \$ 1,716,234,876.28 | \$ 2,210,867,740.23 | \$ 494,632,863.95 |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | <u>—</u> | <u>1,261,439,540.52</u> | <u>966,419,715.62</u> | <u>(295,019,824.90)</u> |
| Total Funds Available | <u>\$ 1,664,186,905.00</u> | <u>\$ 2,977,674,416.80</u> | <u>\$ 3,177,287,455.85</u> | <u>\$ 199,613,039.05</u> |
| Expenditures | | | | |
| Personal Services | \$ 251,916,632.00 | \$ 255,962,257.00 | \$ 250,000,009.93 | \$ 5,962,247.07 |
| Regular Operating Expenses | 79,533,636.00 | 91,836,004.78 | 90,310,566.50 | 1,525,438.28 |
| Travel | 2,102,944.00 | 2,174,354.00 | 1,757,349.04 | 417,004.96 |
| Motor Vehicle Purchases | 1,927,751.00 | 4,456,355.00 | 3,695,391.54 | 760,963.46 |
| Equipment | 5,591,955.00 | 13,788,349.00 | 13,819,977.47 | (31,628.47) |
| Computer Charges | 8,850,593.00 | 16,161,531.21 | 16,454,134.58 | (292,603.37) |
| Real Estate Rentals | 1,830,782.00 | 2,067,528.00 | 2,014,659.52 | 52,868.48 |
| Telecommunications | 4,924,471.00 | 5,084,985.00 | 4,032,516.26 | 1,052,468.74 |
| Per Diem and Fees | 7,362,438.00 | 18,025,038.00 | 14,180,802.72 | 3,844,235.28 |
| Contracts | 48,077,857.00 | 78,969,594.78 | 60,963,942.86 | 18,005,651.92 |
| Capital Outlay | 1,129,313,034.00 | 2,282,450,195.91 | 1,708,634,621.20 | 573,815,574.71 |
| State of Georgia Guaranteed Revenue Debt Common | | | | |
| Reserve Fund | 25,893,451.00 | 0.00 | 0.00 | 0.00 |
| Other | | | | |
| Mass Transit Grants | 16,964,558.00 | 91,276,800.25 | 31,332,125.23 | 59,944,675.02 |
| Payments to the State Road and Tollway Authority | 75,667,665.00 | 80,106,737.00 | 80,026,243.15 | 80,493.85 |
| Airport Aid Program | 3,507,783.00 | 34,581,509.00 | 15,180,322.46 | 19,401,186.54 |
| Harbor Maintenance | <u>721,355.00</u> | <u>733,177.87</u> | <u>721,355.00</u> | <u>11,822.87</u> |
| Total Expenditures | <u>\$ 1,664,186,905.00</u> | <u>\$ 2,977,674,416.80</u> | <u>\$ 2,293,124,017.46</u> | <u>\$ 684,550,399.34</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ 884,163,438.39</u> | <u>\$ 884,163,438.39</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

VETERANS SERVICE, STATE DEPARTMENT OF

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|-----------------------------------|-----------------------------|-----------------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 21,017,073.00 | \$ 21,023,121.00 | \$ 21,023,121.00 | \$ 0.00 |
| Federal Revenues | 10,732,685.00 | 12,139,598.00 | 12,065,021.78 | (74,576.22) |
| Other Revenues Retained | <u>0.00</u> | <u>6,096.00</u> | <u>0.00</u> | <u>(6,096.00)</u> |
| Total Funds Available | \$ <u>31,749,758.00</u> | \$ <u>33,168,815.00</u> | \$ <u>33,088,142.78</u> | \$ <u>(80,672.22)</u> |
| Expenditures | | | | |
| Personal Services | \$ 5,444,798.00 | \$ 5,566,984.00 | \$ 5,399,876.51 | \$ 167,107.49 |
| Regular Operating Expenses | 278,597.00 | 347,956.00 | 348,085.92 | (129.92) |
| Travel | 136,200.00 | 106,800.00 | 106,793.97 | 6.03 |
| Equipment | 100,822.00 | 100,822.00 | 100,779.97 | 42.03 |
| Computer Charges | 5,000.00 | 5,000.00 | 2,841.70 | 2,158.30 |
| Real Estate Rentals | 223,033.00 | 223,033.00 | 212,298.60 | 10,734.40 |
| Telecommunications | 86,581.00 | 86,581.00 | 83,700.64 | 2,880.36 |
| Per Diem and Fees | 20,612.00 | 20,612.00 | 20,559.60 | 52.40 |
| Contracts | 17,617,375.00 | 18,176,795.00 | 18,126,955.59 | 49,839.41 |
| Other | | | | |
| Operating Expense/Payments to Medical College of Georgia | 7,541,980.00 | 8,233,376.00 | 8,233,004.38 | 371.62 |
| Regular Operating Expenses for Projects and Insurance | <u>294,760.00</u> | <u>300,856.00</u> | <u>298,877.93</u> | <u>1,978.07</u> |
| Total Expenditures | \$ <u>31,749,758.00</u> | \$ <u>33,168,815.00</u> | \$ <u>32,933,774.81</u> | \$ <u>235,040.19</u> |
| Excess of Funds Available over Expenditures | | | \$ <u>154,367.97</u> | \$ <u>154,367.97</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

WORKERS' COMPENSATION, STATE BOARD OF

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------------------|-----------------------------|-----------------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 14,503,707.00 | \$ 14,511,013.00 | \$ 14,511,013.00 | \$ 0.00 |
| Other Revenues Retained | <u>364,000.00</u> | <u>523,528.00</u> | <u>523,529.43</u> | <u>1.43</u> |
| Total Funds Available | <u>\$ 14,867,707.00</u> | <u>\$ 15,034,541.00</u> | <u>\$ 15,034,542.43</u> | <u>\$ 1.43</u> |
| Expenditures | | | | |
| Personal Services | \$ 9,713,843.00 | \$ 9,847,089.00 | \$ 9,881,049.13 | \$ (33,960.13) |
| Regular Operating Expenses | 470,115.00 | 470,115.00 | 420,009.87 | 50,105.13 |
| Travel | 140,600.00 | 150,600.00 | 153,245.83 | (2,645.83) |
| Equipment | 44,048.00 | 44,048.00 | 44,047.88 | 0.12 |
| Computer Charges | 334,329.00 | 394,329.00 | 398,376.98 | (4,047.98) |
| Real Estate Rentals | 1,296,009.00 | 1,236,009.00 | 1,233,174.36 | 2,834.64 |
| Telecommunications | 170,876.00 | 194,464.00 | 194,244.93 | 219.07 |
| Per Diem and Fees | 183,100.00 | 183,100.00 | 169,423.84 | 13,676.16 |
| Other | | | | |
| Payments to State Treasury | <u>2,514,787.00</u> | <u>2,514,787.00</u> | <u>0.00</u> | <u>2,514,787.00</u> |
| Total Expenditures | <u>\$ 14,867,707.00</u> | <u>\$ 15,034,541.00</u> | <u>\$ 12,493,572.82</u> | <u>\$ 2,540,968.18</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ 2,540,969.61</u> | <u>\$ 2,540,969.61</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA - ISSUED

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------------------|--------------------------|--------------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 838,037,893.00 | \$ 793,842,417.00 | \$ 793,842,417.00 | \$ 0.00 |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | — | 0.00 | 2,498,172.19 | 2,498,172.19 |
| Total Funds Available | <u>\$ 838,037,893.00</u> | <u>\$ 793,842,417.00</u> | <u>\$ 796,340,589.19</u> | <u>\$ 2,498,172.19</u> |
| Expenditures | | | | |
| General Obligation Debt Sinking Fund | <u>\$ 838,037,893.00</u> | <u>\$ 793,842,417.00</u> | <u>\$ 798,478,023.75</u> | <u>\$ (4,635,606.75)</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ (2,137,434.56)</u> | <u>\$ (2,137,434.56)</u> |

GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA - NEW

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------------------|--------------------------|--------------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| State Appropriation | | | | |
| Regular | \$ 85,130,100.00 | \$ 111,769,065.00 | \$ 111,769,065.00 | \$ 0.00 |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | — | 0.00 | 18,912,320.00 | 18,912,320.00 |
| Total Funds Available | <u>\$ 85,130,100.00</u> | <u>\$ 111,769,065.00</u> | <u>\$ 130,681,385.00</u> | <u>\$ 18,912,320.00</u> |
| Expenditures | | | | |
| General Obligation Debt Sinking Fund | <u>\$ 85,130,100.00</u> | <u>\$ 111,769,065.00</u> | <u>\$ 18,000,125.00</u> | <u>\$ 93,768,940.00</u> |
| Excess of Funds Available over Expenditures | | | <u>\$ 112,681,260.00</u> | <u>\$ 112,681,260.00</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

State of Georgia

Statement of Funds Available and Expenditures Compared to Budget – By Budget Unit Budget Fund For the Fiscal Year Ended June 30, 2005

GUARANTEED REVENUE DEBT COMMON RESERVE FUND, STATE OF GEORGIA

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------------------|-------------------------|----------------------|---|
| Funds Available | | | | |
| Revenues: | | | | |
| Other Revenues Retained | \$ — | \$ 0.00 | \$ 1,387,202.16 | \$ 1,387,202.16 |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | — | 0.00 | 71,831,065.00 | 71,831,065.00 |
| Total Funds Available | \$ 0.00 | \$ 0.00 | \$ 73,218,267.16 | \$ 73,218,267.16 |
| Expenditures | | | | |
| Guaranteed Revenue Debt Common Reserve Fund | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| Excess of Funds Available over Expenditures | | | \$ 73,218,267.16 | \$ 73,218,267.16 |

FINANCING AND INVESTMENT COMMISSION, GEORGIA STATE

| | <u>Original Appropriation</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------------------|-------------------------|------------------|---|
| Funds Available | | | | |
| Carry-Over from Prior Year: | | | | |
| Transfer from Reserved Fund Balance | — | 0.00 | 11,045,736.66 | 11,045,736.66 |
| Expenditures | | | | |
| Capital Outlay | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| Excess of Funds Available over Expenditures | | | \$ 11,045,736.66 | \$ 11,045,736.66 |

State of Georgia

Combining Statement of Other Revenues Retained Budget Fund For the Fiscal Year Ended June 30, 2005

| | | Legislative Branch | | Judicial Branch |
|---|----------------------------|--------------------------------|--|-------------------------|
| | Total | General Assembly of Georgia | Audits and Accounts, Department of | Judicial Branch |
| Licenses and Permits | | | | |
| Business | \$ 33,666,792.99 | \$ — | \$ — | \$ — |
| Nonbusiness | 1,583,522.00 | — | — | — |
| Intergovernmental | | | | |
| Federal (Budgeted as Other Revenues Retained) | 685,724,376.23 | — | — | — |
| Other | 2,170,379,742.79 | — | — | — |
| Sales and Services | 699,094,876.10 | — | — | 189,627.58 |
| Fines and Forfeits | 27,790,937.09 | — | — | — |
| Interest and Other Investment Income | 41,932,425.41 | — | — | 17,986.14 |
| Rents and Royalties | 12,600,420.87 | — | — | — |
| Contributions/Premiums and Donations | | | | |
| Employee and Employer Contributions for | | | | |
| Health Insurance | 1,805,317,164.87 | — | — | — |
| Risk Management Premiums | 39,560,166.06 | — | — | — |
| Other | 65,189,133.47 | — | — | 10,390,553.31 |
| Unclaimed Property | 2,945,979.62 | — | — | — |
| Tuition and Fees | | | | |
| Colleges and Universities | 748,438,663.55 | — | — | — |
| Technical Colleges | 108,531,149.59 | — | — | — |
| Other | 160,197,774.83 | — | — | 711,664.85 |
| | <u>\$ 6,602,953,125.47</u> | <u>\$ 0.00</u> | <u>\$ 0.00</u> | <u>\$ 11,309,831.88</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Executive Branch

| Administrative Services, Department of | Agriculture, Department of | Banking and Finance, Department of | Community Affairs, Department of | Community Health, Department of | |
|--|-------------------------------|--|-------------------------------------|---------------------------------|-----------------------------|
| | | | | Medicaid Services | Indigent Care Trust Fund |
| \$ — | \$ 1,065,060.51 | \$ — | \$ — | \$ — | \$ — |
| — | — | — | — | — | — |
| — | 1,474,739.49 | — | 8,599,630.94 | 901,049,706.35 | 192,297,800.00 |
| 11,265,788.41 | 303,064.37 | — | 1,058,035.89 | — | — |
| — | — | — | 5,860.75 | — | — |
| 17,477,075.83 | 6,925.20 | — | — | 9,981,006.84 | 51,276.25 |
| — | — | — | — | — | — |
| — | — | — | — | 1,805,317,164.87 | — |
| 39,560,166.06 | — | — | — | — | — |
| — | 14,040.32 | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| 7,548,835.46 | 2,579,895.33 | — | 38,392.89 | — | — |
| \$ 75,851,865.76 | \$ 5,443,725.22 | \$ 0.00 | \$ 9,701,920.47 | \$ 2,716,347,878.06 | \$ 192,349,076.25 |

State of Georgia

Combining Statement of Other Revenues Retained Budget Fund For the Fiscal Year Ended June 30, 2005

| | Community Health, Department of <u>PeachCare</u> <u>for Kids</u> | Corrections, Department of | Defense, Department of | Early Care and Learning, Department of |
|---|---|-------------------------------|---------------------------|--|
| Licenses and Permits | | | | |
| Business | \$ — | \$ — | \$ — | \$ — |
| Nonbusiness | — | — | — | — |
| Intergovernmental | | | | |
| Federal (Budgeted as Other Revenues Retained) | — | — | — | — |
| Other | — | 450,000.00 | 1,495,134.26 | — |
| Sales and Services | — | 44,908,808.82 | 71,083.34 | — |
| Fines and Forfeits | — | 652,579.95 | — | — |
| Interest and Other Investment Income | — | 368,430.12 | 29,840.45 | — |
| Rents and Royalties | — | 6,005,544.55 | 783,797.09 | — |
| Contributions/Premiums and Donations | | | | |
| Employee and Employer Contributions for | | | | |
| Health Insurance | — | — | — | — |
| Risk Management Premiums | — | — | — | — |
| Other | — | — | 25,664.65 | — |
| Unclaimed Property | — | 104,735.31 | — | — |
| Tuition and Fees | | | | |
| Colleges and Universities | — | — | — | — |
| Technical Colleges | — | — | — | — |
| Other | <u>45,403.82</u> | <u>1,961,215.97</u> | <u>703,109.76</u> | <u>74,620.00</u> |
| | <u>\$ 45,403.82</u> | <u>\$ 54,451,314.72</u> | <u>\$ 3,108,629.55</u> | <u>\$ 74,620.00</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Executive Branch

| Economic Development, Department of | Education, Department of | | Employees' Retirement System | Forestry Commission, Georgia | Investigation, Georgia Bureau of |
|---|-----------------------------|--------------------------|------------------------------------|------------------------------------|--|
| | Education, Department of | Lottery for Education | | | |
| \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| — | — | — | — | — | — |
| — | 38,798,457.83 | — | — | 2,656,056.91 | 172,435.70 |
| 100,000.00 | 2,212,675.84 | — | — | 3,388,437.16 | 149,918.12 |
| — | — | — | — | 219.75 | 2,397,357.66 |
| — | — | — | — | 5,934.45 | 271,824.49 |
| — | — | — | — | 44,290.00 | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | 6,195,541.42 | — | — | 75.00 | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | 13,309,238.13 | 1,332,558.07 | 44,760.96 |
| \$ 100,000.00 | \$ 47,206,675.09 | \$ 0.00 | \$ 13,309,238.13 | \$ 7,427,571.34 | \$ 3,036,296.93 |

State of Georgia

Combining Statement of Other Revenues Retained Budget Fund For the Fiscal Year Ended June 30, 2005

| | Governor, Office of the | Human Resources, Department of | Insurance, Department of | Juvenile Justice, Department of |
|---|----------------------------|-----------------------------------|-----------------------------|------------------------------------|
| Licenses and Permits | | | | |
| Business | \$ — | \$ — | \$ — | \$ — |
| Nonbusiness | — | 48.00 | — | — |
| Intergovernmental | | | | |
| Federal (Budgeted as Other Revenues Retained) | — | — | — | — |
| Other | 1,017,893.81 | 5,611,767.00 | 101,340.00 | 10,784,863.78 |
| Sales and Services | 101,066.42 | 367,798,495.09 | 19,785.36 | 580,399.15 |
| Fines and Forfeits | — | — | — | — |
| Interest and Other Investment Income | 38,095.54 | 323,427.42 | — | 148,872.69 |
| Rents and Royalties | — | 812,396.50 | — | — |
| Contributions/Premiums and Donations | | | | |
| Employee and Employer Contributions for | | | | |
| Health Insurance | — | — | — | — |
| Risk Management Premiums | — | — | — | — |
| Other | 1,298,672.42 | 1,127,051.93 | — | 1,500.00 |
| Unclaimed Property | — | — | — | — |
| Tuition and Fees | | | | |
| Colleges and Universities | — | — | — | — |
| Technical Colleges | — | — | — | — |
| Other | 478,032.72 | 5,989,374.00 | — | 3,329.15 |
| | <u>\$ 2,933,760.91</u> | <u>\$ 381,662,559.94</u> | <u>\$ 121,125.36</u> | <u>\$ 11,518,964.77</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Executive Branch

| Labor, Department of | | Law, Department of | | Personnel Board, State - Merit System of Personnel Administration | Motor Vehicle Safety, Department of | Natural Resources, Department of |
|----------------------|----------------------------|--------------------|------------------|---|-------------------------------------|----------------------------------|
| Labor, Department of | Division of Rehabilitation | Law, Department of | | Personnel Board, State - Merit System of Personnel Administration | Motor Vehicle Safety, Department of | Natural Resources, Department of |
| \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ 32,601,732.48 |
| — | — | — | — | — | — | — |
| 12,245,178.07 | 40,624,526.36 | 799,967.35 | 2,471,002.89 | 1,960,000.00 | 4,692,908.83 | — |
| — | — | 36,940,348.87 | 12,520,808.55 | 602,165.76 | 30,057,590.00 | — |
| — | — | — | — | 7,300.00 | 23,555,776.25 | — |
| — | — | — | — | — | 2,080,688.72 | — |
| — | — | — | 2,950.00 | — | 168,006.84 | — |
| — | — | — | — | — | — | — |
| — | — | — | — | — | — | — |
| — | — | — | — | — | — | 14,122,528.91 |
| — | — | — | — | — | — | — |
| — | — | — | — | — | — | — |
| — | — | 11,315.65 | — | 8,759,011.52 | (4,594,679.96) | — |
| \$ 12,245,178.07 | \$ 40,624,526.36 | \$ 37,751,631.87 | \$ 14,994,761.44 | \$ 11,328,477.28 | \$ 102,684,552.07 | — |

State of Georgia

Combining Statement of Other Revenues Retained Budget Fund For the Fiscal Year Ended June 30, 2005

| | Pardons and Paroles, State Board of | Public Safety, Department of Public Safety, Department of | Public Safety, Department of Units Attached for Administrative Purposes Only | Public School Employees' Retirement System |
|---|---|--|---|---|
| Licenses and Permits | | | | |
| Business | \$ — | \$ — | \$ — | \$ — |
| Nonbusiness | — | 32,602.00 | — | — |
| Intergovernmental | | | | |
| Federal (Budgeted as Other Revenues Retained) | — | — | — | — |
| Other | — | 7,495,955.93 | — | — |
| Sales and Services | 19.50 | 276,256.96 | 3,108,246.67 | — |
| Fines and Forfeits | — | — | — | — |
| Interest and Other Investment Income | 15,958.49 | 32,604.45 | — | — |
| Rents and Royalties | — | — | 379,764.11 | — |
| Contributions/Premiums and Donations | | | | |
| Employee and Employer Contributions for | | | | |
| Health Insurance | — | — | — | — |
| Risk Management Premiums | — | — | — | — |
| Other | — | 21,385.17 | 1,000.00 | — |
| Unclaimed Property | — | — | — | — |
| Tuition and Fees | | | | |
| Colleges and Universities | — | — | — | — |
| Technical Colleges | — | — | — | — |
| Other | 44,462.16 | 704,239.25 | 138,961.81 | — |
| | \$ 60,440.15 | \$ 8,563,043.76 | \$ 3,627,972.59 | \$ 0.00 |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Executive Branch

| Regents of the University System of Georgia, Board of | | | | | | | |
|---|--|---|------------------|--|---------------------------|-----------------------|--------------|
| Public Service Commission | Resident Instruction (Includes Colleges and Universities) | Regents Central Office and Other Organized Activities (Includes Colleges and Universities) | | Public Telecom- munications Commission, Georgia | Revenue, Department of | Secretary of State | |
| | | | | | | Secretary of State | |
| \$ | — | \$ | — | \$ | — | \$ | — |
| | | | | | | | |
| | — | 592,009,345.59 | 93,715,030.64 | — | — | — | — |
| | — | 487,005,381.85 | 102,842,351.70 | 20,938,247.00 | — | — | — |
| | — | 98,083,739.31 | 20,249,583.92 | 2,896,057.13 | 10,092,239.31 | | 2,987,827.80 |
| | — | 740,874.05 | — | — | — | | 22,760.00 |
| | — | 8,210,460.97 | 107,461.61 | 470,135.55 | — | | — |
| | — | 1,687,225.37 | 507,606.71 | 803,025.72 | — | | 14,755.00 |
| | — | — | — | — | — | | — |
| | — | — | — | — | — | | — |
| | — | 23,366,161.76 | 2,379,323.40 | 5,413,886.18 | — | | 503,200.31 |
| | — | — | — | — | 2,841,244.31 | | — |
| | — | 748,426,617.55 | 12,046.00 | — | — | | — |
| | — | — | — | — | — | | — |
| 8,819.76 | 86,335,430.29 | 3,719,478.05 | — | 3,177,200.13 | 5,183.45 | | |
| \$ 8,819.76 | \$ 2,045,865,236.74 | \$ 223,532,882.03 | \$ 30,521,351.58 | \$ 16,110,683.75 | \$ 3,533,726.56 | | |

State of Georgia

Combining Statement of Other Revenues Retained Budget Fund For the Fiscal Year Ended June 30, 2005

| | Secretary of State Real Estate Commission | Soil and Water Conservation Commission, State | Student Finance Commission, Georgia | |
|---|---|--|---|--------------------------|
| | | | Student Finance Commission, Georgia | Lottery for Education |
| Licenses and Permits | | | | |
| Business | \$ — | \$ — | \$ — | \$ — |
| Nonbusiness | — | — | — | — |
| Intergovernmental | | | | |
| Federal (Budgeted as Other Revenues Retained) | — | — | — | — |
| Other | — | 2,442,074.52 | 19,562.50 | — |
| Sales and Services | 157,237.25 | — | — | — |
| Fines and Forfeits | — | — | — | — |
| Interest and Other Investment Income | — | — | — | — |
| Rents and Royalties | — | — | — | — |
| Contributions/Premiums and Donations | | | | |
| Employee and Employer Contributions for | | | | |
| Health Insurance | — | — | — | — |
| Risk Management Premiums | — | — | — | — |
| Other | — | — | — | — |
| Unclaimed Property | — | — | — | — |
| Tuition and Fees | | | | |
| Colleges and Universities | — | — | — | — |
| Technical Colleges | — | — | — | — |
| Other | — | 12,306.72 | — | — |
| | \$ <u>157,237.25</u> | \$ <u>2,454,381.24</u> | \$ <u>19,562.50</u> | \$ <u>0.00</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

Executive Branch

| Teachers' Retirement System | Technical and Adult Education, Department of (Includes Tech- nical Colleges) | Transportation, Department of | Veterans Service, State Department of | Workers' Compensation, State Board of | General Obligation Debt Sinking Fund, State of Georgia Issued |
|-----------------------------------|--|----------------------------------|---|---|--|
| \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| — | — | 1,550,872.00 | — | — | — |
| — | — | — | — | — | — |
| — | 2,609,805.08 | 319,722,954.64 | — | — | — |
| — | 24,078,411.36 | 24,533,628.73 | — | 363,529.43 | — |
| — | 407,707.58 | 501.10 | — | — | — |
| — | 720,669.69 | 186,548.35 | — | — | — |
| — | 993,491.62 | 397,567.36 | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | 328,548.69 | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | 108,531,149.59 | — | — | — | — |
| 23,988,969.43 | 1,994,603.89 | 912,041.57 | — | 160,000.00 | — |
| \$ 23,988,969.43 | \$ 139,664,387.50 | \$ 347,304,113.75 | \$ 0.00 | \$ 523,529.43 | \$ 0.00 |

State of Georgia

Combining Statement of Other Revenues Retained Budget Fund For the Fiscal Year Ended June 30, 2005

| | Executive Branch | |
|---|---|--|
| | General Obligation Debt Sinking Fund, State of Georgia New | Guaranteed Revenue Debt Common Reserve Fund, State of Georgia |
| Licenses and Permits | | |
| Business | \$ — | \$ — |
| Nonbusiness | — | — |
| Intergovernmental | | |
| Federal (Budgeted as Other Revenues Retained) | — | — |
| Other | — | — |
| Sales and Services | — | — |
| Fines and Forfeits | — | — |
| Interest and Other Investment Income | — | 1,387,202.16 |
| Rents and Royalties | — | — |
| Contributions/Premiums and Donations | | |
| Employee and Employer Contributions for | | |
| Health Insurance | — | — |
| Risk Management Premiums | — | — |
| Other | — | — |
| Unclaimed Property | — | — |
| Tuition and Fees | | |
| Colleges and Universities | — | — |
| Technical Colleges | — | — |
| Other | — | — |
| | \$ 0.00 | \$ 1,387,202.16 |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

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State of Georgia

Combining Statement of Cash Receipts General Fund (Statutory Basis) For the Fiscal Year Ended June 30, 2005

| | Total | Administrative Services, Department of | Agriculture, Department of | Audits and Accounts, Department of |
|---------------------------------------|-----------------------------|--|-------------------------------|--|
| Taxes | | | | |
| Income Tax - Corporate | \$ 694,103,220.03 | \$ — | \$ — | \$ — |
| Income Tax - Individual | 7,200,424,130.01 | — | — | — |
| General Sales | 5,267,910,936.88 | — | — | — |
| Selective Sales | | | | |
| Motor Fuel | | | | |
| Excise and Motor Carrier Mileage Tax | 485,408,963.62 | — | — | — |
| Prepaid Motor Fuel Sales Tax | 336,458,532.23 | — | — | — |
| Alcoholic Beverages | 150,039,324.74 | — | — | — |
| Tobacco Products | 248,889,176.24 | — | — | — |
| Insurance Premium | 331,553,401.28 | — | — | — |
| Estate | 42,657,246.53 | — | — | — |
| Property | 66,617,916.44 | — | — | — |
| Corporation Net Worth | 29,948,246.00 | — | — | — |
| Other | 971,816.04 | — | — | — |
| Licenses and Permits | | | | |
| Business | 151,119,874.92 | — | 1,068,383.00 | — |
| Nonbusiness | 309,956,169.62 | — | — | — |
| Intergovernmental | | | | |
| Federal | (612.22) | — | — | — |
| Sales and Services | 134,113,720.08 | 68,880.00 | 8,614,774.46 | 4,267,814.86 |
| Fines and Forfeits | 80,783,025.21 | — | 188,500.34 | — |
| Interest and Other Investment Income | 48,733,320.82 | — | — | — |
| Rents and Royalties | 7,531,733.99 | 7,531,733.99 | — | — |
| Penalties and Interest on Taxes | 8,455,629.49 | — | — | — |
| Unclaimed Property | 71,735,901.07 | — | — | — |
| Other | | | | |
| Brain and Spinal Injury Trust Fund | 1,689,400.00 | — | — | — |
| Lottery Proceeds and Interest | 813,490,096.21 | — | — | — |
| Nursing Home Provider Fees | 101,430,308.00 | — | — | — |
| Tobacco Settlement Funds and Interest | 159,362,266.07 | — | — | — |
| Other | 29,325,234.40 | — | — | — |
| | <u>\$ 16,772,708,977.70</u> | <u>\$ 7,600,613.99</u> | <u>\$ 9,871,657.80</u> | <u>\$ 4,267,814.86</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

[illegible]

State of Georgia

Combining Statement of Cash Receipts General Fund (Statutory Basis) For the Fiscal Year Ended June 30, 2005

| | Human Resources, Department of | Insurance, Department of | Investigation, Georgia Bureau of | Judicial Branch |
|---------------------------------------|-----------------------------------|-----------------------------|-------------------------------------|----------------------|
| Taxes | | | | |
| Income Tax - Corporate | \$ — | \$ — | \$ — | \$ — |
| Income Tax - Individual | — | — | — | — |
| General Sales | — | — | — | — |
| Selective Sales | | | | |
| Motor Fuel | | | | |
| Excise and Motor Carrier Mileage Tax | — | — | — | — |
| Prepaid Motor Fuel Sales Tax | — | — | — | — |
| Alcoholic Beverages | — | — | — | — |
| Tobacco Products | — | — | — | — |
| Insurance Premium | — | 331,553,401.28 | — | — |
| Estate | — | — | — | — |
| Property | — | — | — | — |
| Corporation Net Worth | — | — | — | — |
| Other | — | — | — | — |
| Licenses and Permits | | | | |
| Business | 816,376.00 | 19,062,249.39 | — | — |
| Nonbusiness | — | 3,018,255.86 | — | — |
| Intergovernmental | | | | |
| Federal | — | — | — | — |
| Sales and Services | 16,440,033.04 | — | 1,550,881.47 | 310,969.79 |
| Fines and Forfeits | 212,096.30 | — | — | — |
| Interest and Other Investment Income | — | — | 24.63 | — |
| Rents and Royalties | — | — | — | — |
| Penalties and Interest on Taxes | — | 2,098,584.30 | — | — |
| Unclaimed Property | — | — | — | — |
| Other | | | | |
| Brain and Spinal Injury Trust Fund | — | — | — | — |
| Lottery Proceeds and Interest | — | — | — | — |
| Nursing Home Provider Fees | — | — | — | — |
| Tobacco Settlement Funds and Interest | — | — | — | — |
| Other | — | 2,653,131.74 | 320.34 | — |
| | <u>\$ 17,468,505.34</u> | <u>\$ 358,385,622.57</u> | <u>\$ 1,551,226.44</u> | <u>\$ 310,969.79</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

| Labor, Department of | Motor Vehicle Safety, Department of | Natural Resources, Department of | Pardons and Paroles, State Board of | Public Service Commission | Revenue, Department of |
|-------------------------|---|--|---|------------------------------|-----------------------------|
| \$ — | \$ — | \$ — | \$ — | — | \$ 694,103,220.03 |
| — | — | — | — | — | 7,200,424,130.01 |
| — | — | — | — | — | 5,267,910,936.88 |
| — | — | — | — | — | 485,408,963.62 |
| — | — | — | — | — | 336,458,532.23 |
| — | — | — | — | — | 150,039,324.74 |
| — | — | — | — | — | 248,889,176.24 |
| — | — | — | — | — | — |
| — | — | — | — | — | 42,657,246.53 |
| — | — | — | — | — | 66,617,916.44 |
| — | — | — | — | — | 29,948,246.00 |
| — | — | — | — | — | 971,816.04 |
| — | 45,040,609.18 | 26,343,781.01 | — | — | 2,878,485.00 |
| — | 285,558,209.40 | 21,108,555.36 | — | — | 271,149.00 |
| — | — | — | — | — | — |
| 25,086,974.28 | 1,352,119.00 | — | — | 2,066,323.78 | 38,429,247.09 |
| — | 4,334,827.68 | — | 3,671,358.16 | — | 893,073.95 |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| 6,357,045.19 | — | — | — | — | — |
| — | — | — | — | — | 71,735,901.07 |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | 1,201,864.26 | — | — | — | 23,293,922.20 |
| <u>\$ 31,444,019.47</u> | <u>\$ 337,487,629.52</u> | <u>\$ 47,452,336.37</u> | <u>\$ 3,671,358.16</u> | <u>\$ 2,066,323.78</u> | <u>\$ 14,660,931,287.07</u> |

State of Georgia

Combining Statement of Cash Receipts General Fund (Statutory Basis) For the Fiscal Year Ended June 30, 2005

| | Secretary of State | Student Finance Commission, Georgia | Superior Court Clerks' Cooperative Authority, Georgia | Transportation, Department of |
|---------------------------------------|-------------------------|---|---|----------------------------------|
| Taxes | | | | |
| Income Tax - Corporate | \$ — | \$ — | \$ — | \$ — |
| Income Tax - Individual | — | — | — | — |
| General Sales | — | — | — | — |
| Selective Sales | | | | |
| Motor Fuel | | | | |
| Excise and Motor Carrier Mileage Tax | — | — | — | — |
| Prepaid Motor Fuel Sales Tax | — | — | — | — |
| Alcoholic Beverages | — | — | — | — |
| Tobacco Products | — | — | — | — |
| Insurance Premium | — | — | — | — |
| Estate | — | — | — | — |
| Property | — | — | — | — |
| Corporation Net Worth | — | — | — | — |
| Other | — | — | — | — |
| Licenses and Permits | | | | |
| Business | 53,552,819.61 | — | — | 970.00 |
| Nonbusiness | — | — | — | — |
| Intergovernmental | | | | |
| Federal | — | — | — | — |
| Sales and Services | — | 838,109.30 | — | — |
| Fines and Forfeits | — | — | 56,851,847.86 | — |
| Interest and Other Investment Income | — | — | — | — |
| Rents and Royalties | — | — | — | — |
| Penalties and Interest on Taxes | — | — | — | — |
| Unclaimed Property | — | — | — | — |
| Other | | | | |
| Brain and Spinal Injury Trust Fund | — | — | — | — |
| Lottery Proceeds and Interest | — | — | — | — |
| Nursing Home Provider Fees | — | — | — | — |
| Tobacco Settlement Funds and Interest | — | — | — | — |
| Other | — | — | — | — |
| | <u>\$ 53,552,819.61</u> | <u>\$ 838,109.30</u> | <u>\$ 56,851,847.86</u> | <u>\$ 970.00</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

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State of Georgia

Legislative Appropriations to Spending Units For the Fiscal Year Ended June 30, 2005

| | Appropriation for Fiscal Year 2005 | | |
|---|------------------------------------|--------------------------|--------------------------|
| | Legislative Appropriation | Budget Adjustments | Funds Lapsed |
| Legislative Branch | | | |
| General Assembly of Georgia | \$ 32,854,358.00 | \$ — | \$ — |
| Audits and Accounts, Department of | 28,193,466.00 | — | — |
| Judicial Branch | 165,228,101.00 | — | — |
| Executive Branch | | | |
| Administrative Services, Department of | 35,557,790.00 | — | — |
| Agriculture, Department of | 39,801,505.00 | — | — |
| Banking and Finance, Department of | 10,187,213.00 | — | — |
| Community Affairs, Department of | 76,028,214.00 | — | — |
| Community Health, Department of | | | |
| "A" Medicaid Services | 1,956,222,425.00 | — | — |
| "B" Indigent Care Trust Fund | 109,857,425.00 | (8,427,117.00) | — |
| "C" PeachCare for Kids | 79,730,061.00 | — | — |
| Corrections, Department of | 891,749,240.00 | — | — |
| Defense, Department of | 7,965,274.00 | — | — |
| Early Care and Learning, Department of | 279,424,305.00 | — | — |
| Economic Development, Department of | 25,671,981.00 | — | — |
| Education, Department of | | | |
| "A" Education, Department of | 6,056,383,640.00 | — | — |
| "B" Lottery for Education | 0.00 | — | — |
| Employees' Retirement System | 890,651.00 | — | — |
| Forestry Commission, Georgia | 31,572,309.00 | — | — |
| Investigation, Georgia Bureau of | 60,650,083.00 | — | — |
| Governor, Office of the | 47,848,120.00 | — | (3,612,882.00) |
| Human Resources, Department of | 1,369,277,688.00 | — | — |
| Insurance, Department of | 16,174,248.00 | — | — |
| Juvenile Justice, Department of | 267,078,815.00 | — | — |
| Labor, Department of | | | |
| "A" Labor, Department of | 22,366,101.00 | — | — |
| "B" Division of Rehabilitation | 25,966,633.00 | — | — |
| Law, Department of | 13,310,857.00 | — | — |
| Personnel Board, State - Merit System of Personnel Administration | 0.00 | — | — |
| Motor Vehicle Safety, Department of | 77,292,312.00 | — | — |
| Natural Resources, Department of | 94,995,313.00 | — | — |
| Pardons and Paroles, State Board of | 44,258,831.00 | — | — |
| Public Safety, Department of | | | |
| "A" Public Safety, Department of | 71,415,487.00 | — | — |
| "B" Units Attached for Administrative Purposes Only | 13,776,531.00 | — | — |
| Public School Employees' Retirement System | 1,420,696.00 | — | — |
| Public Service Commission | 8,129,104.00 | — | — |
| Regents of the University System of Georgia, Board of | | | |
| "A" Resident Instruction | 1,489,270,123.00 | — | — |
| "B" Regents Central Office and Other Organized Activities | 187,047,346.00 | — | — |
| "C" Public Telecommunications Commission, Georgia | 0.00 | — | — |
| "D" Lottery for Education | 0.00 | — | — |
| Revenue, Department of | 503,314,629.00 | — | — |
| Secretary of State | | | |
| "A" Secretary of State | 32,691,393.00 | — | — |
| "B" Real Estate Commission | 2,649,409.00 | — | — |
| Soil and Water Conservation Commission, State | 2,977,989.00 | — | (7,926.00) |
| Student Finance Commission, Georgia | | | |
| "A" Student Finance Commission, Georgia | 37,605,146.00 | — | — |
| "B" Lottery for Education | 500,643,778.00 | — | — |
| Teachers' Retirement System | 2,138,000.00 | — | — |
| Technical and Adult Education, Department of | | | |
| "A" Technical and Adult Education, Department of | 297,052,064.00 | — | — |
| "B" Lottery for Education | 0.00 | — | — |
| Transportation, Department of | 609,723,269.00 | — | — |
| Treasury and Fiscal Services, Office of | | | |
| Debt Service Fund | 0.00 | — | — |
| Veterans Service, State Department of | 21,023,121.00 | — | — |
| Workers' Compensation, State Board of | 14,511,013.00 | — | — |
| General Obligation Debt Sinking Fund, State of Georgia | | | |
| Issued | 793,842,417.00 | — | — |
| New | 111,769,065.00 | — | — |
| Guaranteed Revenue Debt Common Reserve Fund, State of Georgia | 0.00 | — | — |
| Financing and Investment Commission, Georgia State | 0.00 | — | — |
| | <u>\$ 16,567,537,539.00</u> | <u>\$ (8,427,117.00)</u> | <u>\$ (3,620,808.00)</u> |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

| Net Appropriation | Balance Due Spending Unit July 1, 2004 | Cash Allotments Drawn | Funds Returned by Spending Unit | Surplus Lapsed | Balance June 30, 2005 |
|----------------------|--|-----------------------------|---------------------------------------|---------------------|--------------------------|
| \$ 32,854,358.00 | \$ 5,088,495.11 | \$ 29,073,316.67 | \$ — | \$ (2,308,996.22) | \$ 6,560,540.22 |
| 28,193,466.00 | 2,117,851.48 | 27,858,630.08 | — | (753,313.70) | 1,699,373.70 |
| 165,228,101.00 | 3,074,755.22 | 163,749,018.14 | — | (55,856.61) | 4,497,981.47 |
| 35,557,790.00 | 0.00 | 35,557,790.00 | 1,154,343.11 | (1,154,343.11) | 0.00 |
| 39,801,505.00 | 10,000.00 | 39,200,495.15 | — | (64,586.83) | 546,423.02 |
| 10,187,213.00 | 383,639.86 | 10,235,579.66 | — | (244,883.11) | 90,390.09 |
| 76,028,214.00 | 11,736,881.90 | 83,927,431.04 | — | (1,507,592.48) | 2,330,072.38 |
| 1,956,222,425.00 | 125,919,776.58 | 1,863,188,759.29 | — | (3,369,470.00) | 215,583,972.29 |
| 101,430,308.00 | 9,630,423.00 | 103,888,422.00 | — | — | 7,172,309.00 |
| 79,730,061.00 | 25,252,353.28 | 74,863,388.89 | — | (14,596.59) | 30,104,428.80 |
| 891,749,240.00 | 62,287,891.08 | 893,263,436.09 | — | (3,938,777.13) | 56,834,917.86 |
| 7,965,274.00 | 496,796.29 | 7,880,421.29 | — | (11,777.39) | 569,871.61 |
| 279,424,305.00 | 4,233,237.66 | 279,971,433.39 | — | (359,136.53) | 3,326,972.74 |
| 25,671,981.00 | 1,423,052.21 | 24,058,713.74 | — | (386,021.52) | 2,650,297.95 |
| 6,056,383,640.00 | 61,241,193.22 | 6,067,000,736.43 | — | (5,268,576.01) | 45,355,520.78 |
| 0.00 | 3,025,920.97 | 2,506,944.90 | — | (276,282.16) | 242,693.91 |
| 890,651.00 | 0.00 | 890,651.00 | — | — | 0.00 |
| 31,572,309.00 | 584,458.64 | 31,829,504.79 | — | (46,898.34) | 280,364.51 |
| 60,650,083.00 | 109,688.61 | 60,675,379.52 | — | (148,558.50) | (64,166.41) |
| 44,235,238.00 | 11,039,809.16 | 36,476,536.68 | — | (3,113,829.19) | 15,684,681.29 |
| 1,369,277,688.00 | 52,481,537.46 | 1,357,822,960.61 | — | (57,946,516.28) | 5,989,748.57 |
| 16,174,248.00 | 595,669.80 | 15,796,955.69 | — | (403,375.13) | 569,586.98 |
| 267,078,815.00 | 21,974,088.52 | 265,558,807.64 | — | (1,369,906.82) | 22,124,189.06 |
| 22,366,101.00 | 2,906,051.00 | 23,658,703.59 | 1,278,478.00 | (1,305,805.41) | 1,586,121.00 |
| 25,966,633.00 | 737,094.00 | 25,452,206.86 | — | (1,089.14) | 1,250,431.00 |
| 13,310,857.00 | 74,207.37 | 12,650,512.25 | — | (228,460.44) | 506,091.68 |
| 0.00 | 0.00 | (691,601.00) | — | (691,601.00) | 0.00 |
| 77,292,312.00 | 6,508,059.79 | 72,800,795.67 | — | (2,807.13) | 10,996,768.99 |
| 94,995,313.00 | 10,034,613.57 | 75,313,376.73 | — | (2,906,080.11) | 26,810,469.73 |
| 44,258,831.00 | 1,256,307.30 | 43,957,865.12 | — | (16,560.06) | 1,540,713.12 |
| 71,415,487.00 | 14,885.49 | 71,373,040.79 | — | (12,654.70) | 44,677.00 |
| 13,776,531.00 | 8,820.94 | 13,272,022.25 | — | (261,084.69) | 252,245.00 |
| 1,420,696.00 | 0.00 | 1,420,696.00 | — | — | 0.00 |
| 8,129,104.00 | 1,059,141.61 | 8,624,094.76 | — | (127,438.56) | 436,712.29 |
| 1,489,270,123.00 | 0.00 | 1,475,993,661.52 | — | (13,276,461.48) | 0.00 |
| 187,047,346.00 | 0.00 | 186,829,848.46 | — | (217,497.54) | 0.00 |
| 0.00 | 0.00 | — | — | — | 0.00 |
| 0.00 | 0.00 | — | 160,632.84 | (160,632.84) | 0.00 |
| 503,314,629.00 | 3,411,315.87 | 495,894,710.42 | — | (859,845.14) | 9,971,389.31 |
| 32,691,393.00 | 1,547,467.61 | 31,654,326.54 | 230.72 | (825,000.43) | 1,759,764.36 |
| 2,649,409.00 | 684,813.73 | 2,838,934.05 | — | (327,791.30) | 167,497.38 |
| 2,970,063.00 | 595,487.60 | 2,882,254.93 | — | (3,125.05) | 680,170.62 |
| 37,605,146.00 | 2.00 | 37,605,146.00 | 14,650.17 | (14,652.17) | 0.00 |
| 500,643,778.00 | 16,480,041.81 | 446,178,825.43 | — | (16,149,075.24) | 54,795,919.14 |
| 2,138,000.00 | 0.00 | 2,138,000.00 | 31,700.45 | (31,700.45) | 0.00 |
| 297,052,064.00 | 3,757,223.40 | 299,975,404.21 | — | (830,117.01) | 3,766.18 |
| 0.00 | 0.00 | (63.04) | — | (63.04) | 0.00 |
| 609,723,269.00 | 1,381,728,737.88 | 613,100,848.33 | — | (378,991.66) | 1,377,972,166.89 |
| 0.00 | 26,980.00 | — | — | — | 26,980.00 |
| 21,023,121.00 | 598,799.56 | 19,620,828.90 | — | (321,583.03) | 1,679,508.63 |
| 14,511,013.00 | 3,008,262.87 | 13,634,681.66 | — | (2,572,638.62) | 1,311,955.59 |
| 793,842,417.00 | 2,498,172.19 | 798,478,023.75 | — | — | (2,137,434.56) |
| 111,769,065.00 | 19,882,490.00 | 18,000,125.00 | — | (970,170.00) | 112,681,260.00 |
| 0.00 | 0.00 | — | 1,387,395.91 | (1,387,395.91) | 0.00 |
| 0.00 | 11,045,736.66 | — | 138.38 | (138.38) | 11,045,736.66 |
| \$ 16,555,489,614.00 | \$ 1,870,572,232.30 | \$ 16,267,932,581.87 | \$ 4,027,569.58 | \$ (126,623,754.18) | \$ 2,035,533,079.83 |

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State of Georgia

Schedule of Governor's Emergency Fund For the Fiscal Year Ended June 30, 2005

GOVERNOR, OFFICE OF THE

Office of Homeland Security/Georgia Emergency Management Agency - To provide State
matching funds for Federal Emergency Management Agency declared disasters.

\$ 9,700,000.00

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**BUDGETED OBJECT CLASSES OVER
EXPENDED**

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State of Georgia

Budgeted Object Classes Over Expended For the Fiscal Year Ended June 30, 2005

The following State organizations incurred expenditures in excess of authorized levels in the object classes indicated below by the amounts shown. The authorized expenditure level for the "common object classes," as defined in the amended Appropriations Act, is one hundred two percent (102%) of the budgeted amount. The authorized expenditure level for all other object classes is the budgeted amount.

Executive Branch

Community Health, Department of

"A" Medicaid Services

Contracts

\$ 10,167,917.75

"B" Indigent Care Trust Fund

Per Diem and Fees

\$ 300,106.26

Contracts

\$ 190,142.75

"C" PeachCare for Kids

Computer Charges

\$ 116,288.10

Telecommunications

\$ 2,637.64

Contracts

\$ 99,000.00

Education, Department of

"A" Education, Department of

Local Five Mill Share

\$ 2.00

Public Service Commission

Computer Charges

\$ 4,368.00

Soil and Water Conservation Commission, State

\$ 0.31

General Obligation Debt Sinking Fund, State of Georgia - Issued

\$ 4,635,606.75

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STATISTICAL SECTION

Statistical Section
Index

Ten Year Historical Summary of Selected Financial Data

The following ten year historical data has, in prior years, been presented in the Statistical Section of the audited financial statements of the Office of Treasury and Fiscal Services (OTFS). Revenue reported in these tables is limited to only the amount of departmental revenue collections receipts which were transferred to OTFS in a fiscal year. This differs from cash receipts reported in the General Fund of this report (page 19) by the net difference in current and prior years' unremitted balances (See Note 5.).

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| Table 2 Revenue by Category – Transferred to Office of Treasury and Fiscal Services | 136 |
| Table 3 Appropriation Allotments | 140 |

State of Georgia

Funds Available and Expenditures – Office of Treasury and Fiscal Services For the Last Ten Fiscal Years Table 1

| | Year Ended June 30, 1996 | Year Ended June 30, 1997 | Year Ended June 30, 1998 | Year Ended June 30, 1999 |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <u>FUNDS AVAILABLE</u> | | | | |
| Revenues: | | | | |
| State Revenue Collections | \$ 10,446,184,458.90 | \$ 11,131,393,549.40 | \$ 11,718,182,319.49 | \$ 12,696,109,796.09 |
| Department of Community Health Indigent Care Trust Fund | 162,177,246.00 | 180,808,601.00 | 194,125,743.00 | 181,164,882.00 |
| Department of Human Resources Brain and Spinal Injury Trust Fund | — | — | — | — |
| Lottery For Education Lottery Proceeds | 543,233,898.00 | 581,438,726.00 | 555,072,000.00 | 646,705,000.00 |
| Interest Earned | 15,239,988.68 | 12,189,122.68 | 11,222,881.54 | 15,936,824.92 |
| Tobacco Settlement Funds Settlement Received | — | — | — | — |
| Interest Earned | — | — | — | — |
| Vitamin Purchaser Settlement Agreement | — | — | — | — |
| General Services Administration Election Reform Payments | — | — | — | — |
| U. S. Department of Energy Grants | 36,669.40 | 86,747.93 | 38,105.96 | 39,021.10 |
| U. S. Department of Treasury Jobs and Growth Tax Relief Reconciliation Act of 2003 | — | — | — | — |
| Reimbursements for CMLA | 530.00 | 226.00 | 311.00 | 482.00 |
| Total Funds Available | \$ 11,166,872,790.98 | \$ 11,905,916,973.01 | \$ 12,478,641,360.99 | \$ 13,539,956,006.11 |
| <u>EXPENDITURES</u> | | | | |
| Operating Allotments | | | | |
| State Funds | \$ 9,982,932,292.50 | \$ 10,501,251,087.00 | \$ 11,375,472,304.65 | \$ 12,105,902,779.00 |
| Lottery for Education | 475,582,741.00 | 679,819,448.00 | 601,923,390.00 | 591,983,340.00 |
| Tobacco Settlement Funds | — | — | — | — |
| Debt Retirement Allotments | 524,313,203.00 | 621,465,791.00 | 596,125,028.00 | 562,616,689.00 |
| Surplus Funds Lapsed | | | | |
| State Funds | (101,064,530.28) | (171,159,790.68) | (83,901,853.03) | (71,062,796.40) |
| Lottery for Education | (7,739,754.20) | (9,736,898.27) | (17,054,052.82) | (15,902,477.21) |
| Tobacco Settlement Funds | — | — | — | — |
| Debt Retirement (Projects Repealed/Deauthorized) | — | — | — | — |
| Total Allotments | \$ 10,874,023,952.02 | \$ 11,621,639,637.05 | \$ 12,472,564,816.80 | \$ 13,173,537,534.39 |
| Excess of Funds Available Over/(Under) Expenditures | 292,848,838.96 | 284,277,335.96 | 6,076,544.19 | 366,418,471.72 |
| | \$ 11,166,872,790.98 | \$ 11,905,916,973.01 | \$ 12,478,641,360.99 | \$ 13,539,956,006.11 |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

| Year Ended June 30, 2000 | Year Ended June 30, 2001 | Year Ended June 30, 2002 | Year Ended June 30, 2003 | Year Ended June 30, 2004 | Current Year Ended June 30, 2005 |
|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--|
| \$ 13,781,937,492.37 | \$ 14,688,987,803.25 | \$ 14,005,479,207.78 | \$ 13,624,846,657.04 | \$ 14,584,644,741.79 | \$ 15,813,996,666.63 |
| 261,900,357.00 | 194,209,858.00 | 199,846,895.00 | 172,361,389.00 | — | — |
| — | — | — | — | 1,625,000.00 | 1,689,400.00 |
| 683,827,000.00 | 691,672,000.00 | 726,202,000.00 | 751,557,000.00 | 782,692,000.00 | 802,083,000.00 |
| 26,689,542.15 | 27,865,573.91 | 10,821,693.45 | 5,911,258.98 | 4,662,547.34 | 11,407,096.21 |
| 200,873,108.23 | 153,875,118.83 | 178,371,653.21 | 180,091,881.99 | 154,123,763.33 | 156,427,234.07 |
| 4,753,202.64 | 11,906,449.17 | 5,757,884.58 | 2,773,032.59 | 1,862,448.58 | 2,935,032.00 |
| — | 61,244.32 | — | — | — | — |
| — | — | — | 4,740,448.00 | — | — |
| 39,180.71 | 39,691.49 | 1,369.80 | — | 2,820.60 | 1,439.28 |
| — | — | — | 139,191,035.56 | 139,191,035.56 | — |
| 519.00 | 1,154.00 | 697.00 | 871.00 | 5,930.50 | (2,051.50) |
| <u>\$ 14,960,020,402.10</u> | <u>\$ 15,768,618,892.97</u> | <u>\$ 15,126,481,400.82</u> | <u>\$ 14,881,473,574.16</u> | <u>\$ 15,668,810,287.70</u> | <u>\$ 16,788,537,816.69</u> |
| \$ 13,050,283,032.61 | \$ 14,226,600,128.75 | \$ 14,255,565,239.86 | \$ 14,689,153,108.00 | \$ 14,510,105,221.44 | \$ 14,716,616,025.00 |
| 684,527,475.00 | 723,743,295.00 | 703,080,431.00 | 665,037,766.00 | 700,839,757.00 | 776,892,107.00 |
| — | 205,626,311.00 | 172,645,061.00 | 185,622,923.00 | 174,384,699.00 | 156,370,000.00 |
| 530,297,763.00 | 629,869,819.00 | 739,869,163.00 | 625,421,301.00 | 686,055,114.00 | 905,611,482.00 |
| (83,663,680.86) | (87,445,403.17) | (559,616,654.36) | (104,446,106.95) | (151,451,423.47) | (106,766,030.46) |
| (24,855,441.42) | (6,438,327.19) | (8,573,075.07) | (4,513,551.74) | (10,413,916.85) | (16,917,204.44) |
| — | — | (6,863,494.05) | (1,493,385.76) | (3,794,857.76) | (1,970,349.28) |
| — | — | — | — | — | (970,170.00) |
| \$ 14,156,589,148.33 | \$ 15,691,955,823.39 | \$ 15,296,106,671.38 | \$ 16,054,782,053.55 | \$ 15,905,724,593.36 | \$ 16,428,865,859.82 |
| 803,431,253.77 | 76,663,069.58 | (169,625,270.56) | (1,173,308,479.39) | (236,914,305.66) | 359,671,956.87 |
| <u>\$ 14,960,020,402.10</u> | <u>\$ 15,768,618,892.97</u> | <u>\$ 15,126,481,400.82</u> | <u>\$ 14,881,473,574.16</u> | <u>\$ 15,668,810,287.70</u> | <u>\$ 16,788,537,816.69</u> |

State of Georgia

Revenue by Category – Transferred to Office of Treasury and Fiscal Services For the Last Ten Fiscal Years Table 2

| Source | Year Ended June 30, 1996 | Year Ended June 30, 1997 | Year Ended June 30, 1998 | Year Ended June 30, 1999 |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Taxes | | | | |
| Alcoholic Beverages Tax (1) | \$ 124,068,765.33 | \$ 127,348,215.47 | \$ 129,478,198.21 | \$ 135,335,753.87 |
| Estate Tax | 66,538,070.93 | 60,295,855.97 | 84,808,641.83 | 111,192,261.63 |
| Income Tax - Corporate (2) | 732,497,358.87 | 744,202,958.71 | 784,761,424.11 | 838,311,807.63 |
| Income Tax - Individual (2) | 4,227,650,876.59 | 4,740,415,512.42 | 5,329,645,440.76 | 5,675,618,383.42 |
| Insurance Premium Tax and Fees | 205,159,192.66 | 221,727,965.63 | 223,907,993.42 | 230,461,623.76 |
| Motor Fuel | | | | |
| Excise and Motor Carrier Mileage Tax (3) | 397,162,285.01 | 389,784,598.43 | 408,683,930.90 | 429,703,290.80 |
| Prepaid Motor Fuel Sales Tax (4) | 139,087,376.22 | 163,903,419.40 | 146,041,734.75 | 135,999,623.42 |
| Motor Vehicle License Tax | 208,013,023.50 | 203,240,906.40 | 170,257,457.77 | 217,607,546.17 |
| Property Tax - General and Intangible | 34,325,723.37 | 36,609,529.14 | 37,402,306.05 | 42,429,441.09 |
| Property Tax - Utility | 35,476.21 | 21,648.45 | 42,469.61 | 8,728.60 |
| Sales and Use Tax - General | 3,811,584,749.05 | 3,903,286,787.32 | 3,859,803,736.65 | 4,297,050,926.82 |
| Tobacco Products Tax (5) | 85,819,502.52 | 91,364,382.10 | 89,330,714.39 | 92,153,742.87 |
| Total Taxes | \$ 10,031,942,400.26 | \$ 10,682,201,779.44 | \$ 11,264,164,048.45 | \$ 12,205,873,130.08 |
| Departmental Regulatory Fees and Sales: | | | | |
| Administrative Services, Department of | | | | |
| Rents on Properties and Sales | \$ 6,334,743.48 | \$ 7,270,952.06 | \$ 8,703,272.92 | \$ 11,295,591.38 |
| Agriculture, Department of | 6,087,526.67 | 6,385,692.90 | 6,228,601.56 | 6,403,947.11 |
| Audits and Accounts, Department of | 1,433,163.03 | 2,784,141.48 | 2,319,742.20 | 2,069,634.64 |
| Banking and Finance, Department of | 10,295,145.36 | 10,551,327.42 | 11,593,564.16 | 12,299,576.38 |
| Community Health, Department of (Formerly | | | | |
| Medical Assistance, Department of) | 254,679.96 | 4,731.98 | — | — |
| Corrections, Department of | 13,259,557.59 | 13,887,773.43 | 14,137,170.93 | 14,762,265.69 |
| Early Care and Learning, Department of (Formerly | | | | |
| School Readiness, Office of) | — | — | — | — |
| Education, Department of | — | 1,000.00 | 2,311.00 | — |
| General Assembly of Georgia | 75,422.02 | 96,861.76 | 97,376.54 | 36,503.03 |
| Georgia Technology Authority (Formerly | | | | |
| GeorgiaNet Authority) | 14,000,000.00 | 14,500,000.00 | 16,500,000.00 | 16,500,000.00 |
| Governor, Office of the | 1,074,713.18 | 1,024,910.88 | 1,271,558.40 | 1,067,543.69 |
| Human Resources, Department of | 28,493,927.42 | 30,749,914.01 | 24,341,049.65 | 25,930,619.01 |
| Insurance, Department of | 3,188,632.58 | 3,279,185.03 | 4,025,869.39 | 4,115,926.72 |
| Investigation, Georgia Bureau of | 203,509.17 | 247,421.38 | 21,580.00 | 35,181.44 |
| Judicial Branch | 532,377.25 | 420,442.56 | 458,262.93 | 440,879.81 |
| Labor, Department of | 19,999,764.86 | 20,490,428.81 | 20,449,274.37 | 21,946,767.13 |
| Law, Department of | 1,301.00 | 18,486.28 | 111,434.00 | 227.08 |
| Motor Vehicle Safety, Department of | — | — | — | — |
| Natural Resources, Department of | | | | |
| Game and Fish | 19,793,527.43 | 20,648,476.46 | 20,534,562.79 | 21,622,625.69 |
| Other | 18,183,942.83 | 24,235,242.98 | 20,133,067.53 | 18,532,668.23 |
| Pardons and Paroles, State Board of | 749,342.27 | 845,055.78 | 920,260.28 | 955,598.94 |
| Public Safety, Department of | 33,997,128.43 | 35,749,762.99 | 38,104,075.70 | 40,305,462.51 |
| Public Service Commission | 3,844,243.00 | 3,184,268.00 | 3,596,373.73 | 3,719,746.00 |
| Regents of the University System of Georgia, | | | | |
| Board of | 336,531.84 | 378,535.25 | 216,083.90 | 205,589.77 |
| Revenue, Department of | | | | |
| Education Local Option Sales Tax Collection Cost | — | — | 5,726,806.83 | 9,033,368.82 |
| Homestead Option Sales Tax Collection Cost | — | — | 588,581.87 | 803,895.88 |
| Local Option Sales Tax Collection Cost | 7,199,608.02 | 7,610,071.57 | 7,443,707.57 | 8,365,577.48 |
| MARTA Tax Collection Cost | 2,542,099.58 | 2,587,587.82 | 2,600,214.79 | 2,686,729.71 |
| Peace Officer and Prosecutor Training | | | | |
| Fund Fees | 15,820,891.02 | 16,959,997.65 | 18,395,768.10 | 19,373,457.48 |
| Public Service Corporation Assessments | 1,289,645.69 | 1,523,325.02 | 379,930.59 | 1,137,059.85 |
| Railroad Car Tax Collection Cost | 30,024.47 | — | 32,807.04 | — |
| Real Estate Transfer Tax Collection Cost | 159,454.30 | 190,021.51 | 212,666.38 | 262,018.36 |
| Special Purpose Tax Collection Cost | 5,665,309.15 | 5,631,981.10 | 6,436,952.38 | 7,713,084.89 |
| Other | 60,598,748.56 | 43,917,397.48 | 10,335,960.13 | 20,081,817.58 |
| Secretary of State | | | | |
| General Office and Other Fees | 142,413.01 | 189,113.64 | 141,663.56 | 127,737.68 |
| Corporation Fees | 7,511,941.75 | 8,200,080.45 | 9,972,589.05 | 9,196,723.65 |
| Examining Board Fees | 16,526,369.38 | 16,004,118.00 | 17,610,612.64 | 15,740,466.28 |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

| Year Ended June 30, 2000 | Year Ended June 30, 2001 | Year Ended June 30, 2002 | Year Ended June 30, 2003 | Year Ended June 30, 2004 | Current Year Ended June 30, 2005 |
|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--|
| \$ 141,941,541.46 | \$ 142,568,284.59 | \$ 145,107,017.23 | \$ 143,585,208.39 | \$ 153,178,078.49 | \$ 152,459,424.70 |
| 148,254,986.84 | 126,114,452.89 | 123,033,504.67 | 89,792,510.77 | 65,110,424.65 | 42,930,113.22 |
| 711,312,236.21 | 720,049,551.16 | 607,480,316.16 | 511,149,760.94 | 486,970,357.57 | 729,640,399.55 |
| 6,390,490,346.56 | 6,922,676,084.40 | 6,444,614,991.57 | 6,258,703,154.99 | 6,826,335,378.38 | 7,276,607,819.36 |
| 256,956,411.56 | 245,228,701.66 | 296,175,272.60 | 323,360,835.21 | 317,462,533.09 | 331,612,138.51 |
| 448,366,995.50 | 444,967,262.23 | 458,482,334.95 | 464,760,120.63 | 497,003,407.95 | 487,295,726.32 |
| 187,175,078.27 | 222,229,601.81 | 194,726,956.38 | 215,926,944.84 | 234,853,351.10 | 330,537,284.53 |
| 235,327,537.12 | 237,102,251.02 | 275,131,561.09 | 257,973,503.46 | 262,806,813.11 | 285,353,901.78 |
| 46,542,102.61 | 49,607,400.74 | 53,907,620.24 | 58,938,383.26 | 63,677,783.66 | 66,489,431.45 |
| 65,187.17 | 87,708.02 | — | — | — | — |
| 4,567,483,132.48 | 4,861,858,339.40 | 4,716,049,186.83 | 4,727,080,925.61 | 4,860,904,312.34 | 5,215,447,136.29 |
| 87,056,144.36 | 81,403,504.31 | 89,108,472.99 | 109,264,564.14 | 227,549,405.69 | 249,070,469.66 |
| \$ 13,220,971,700.14 | \$ 14,053,893,142.23 | \$ 13,403,817,234.71 | \$ 13,160,535,912.24 | \$ 13,995,851,846.03 | \$ 15,167,443,845.37 |
| \$ 8,946,131.31 | \$ 8,209,302.52 | \$ 7,810,353.46 | \$ 7,454,210.58 | \$ 8,195,385.12 | \$ 7,600,613.99 |
| 6,906,588.26 | 7,760,196.65 | 8,754,001.75 | 9,305,025.57 | 10,272,805.44 | 9,781,730.52 |
| 1,723,939.78 | 5,463,306.89 | 4,823,395.11 | 3,017,151.69 | 4,913,607.21 | 4,110,584.42 |
| 12,980,140.50 | 15,028,306.93 | 16,906,052.67 | 18,222,469.97 | 20,702,646.77 | 20,682,946.48 |
| 3,004,375.66 | 1,795,977.97 | 6,287,857.54 | 2,160,700.36 | 96,231,537.99 | 103,716,500.28 |
| 16,097,646.39 | 14,313,258.16 | 11,554,896.87 | 14,255,791.88 | 13,798,294.26 | 14,546,661.59 |
| — | 31,639.00 | 14,063.00 | 8,728.00 | 14,164.99 | 20,747.00 |
| 129,837.32 | 211,211.44 | 197,332.92 | 306,632.90 | 127,455.36 | 102,110.26 |
| 14,648,447.00 | 5,579,142.17 | — | — | — | — |
| 1,092,949.41 | 1,133,775.48 | 1,186,607.68 | 1,088,728.37 | 878,127.95 | 669,845.41 |
| 25,441,081.19 | 22,997,265.80 | 23,613,612.17 | 22,733,175.55 | 20,828,828.97 | 17,637,660.13 |
| 4,192,813.26 | 3,695,996.86 | 3,617,644.83 | 3,541,159.69 | 24,713,437.37 | 26,831,536.29 |
| 1,680,530.18 | 1,344,616.77 | 1,526,689.40 | 1,416,638.31 | 1,492,216.03 | 1,437,499.28 |
| 466,100.94 | 447,186.81 | 431,463.70 | 406,358.70 | 412,309.64 | 437,157.29 |
| 24,512,733.01 | 28,297,472.60 | 27,515,990.70 | 27,106,919.12 | 27,381,738.60 | 31,444,019.47 |
| 1,285.11 | — | — | — | — | — |
| — | — | — | 49,066,013.70 | 47,478,666.23 | 50,403,174.19 |
| 23,518,970.44 | 22,353,581.24 | 22,786,090.08 | 23,099,353.90 | 24,019,623.69 | 21,350,177.86 |
| 20,492,079.51 | 20,124,416.81 | 19,287,111.15 | 20,716,682.40 | 24,430,240.76 | 26,102,158.51 |
| 1,117,277.53 | 1,128,306.72 | 1,565,474.75 | 2,078,160.50 | 3,090,439.55 | 3,671,358.16 |
| 33,277,204.81 | 43,218,018.12 | 16,350,270.91 | 45,256.06 | 11,379.88 | — |
| 4,204,441.95 | 4,134,011.32 | 20,042,906.33 | 9,511,463.23 | 3,679,613.49 | 2,073,148.75 |
| 607.12 | — | — | — | — | — |
| 11,005,278.39 | 11,986,202.39 | 11,819,563.07 | 11,466,292.46 | 12,217,344.66 | 13,156,497.80 |
| 869,415.88 | 876,735.33 | 855,255.00 | 954,221.87 | 984,503.34 | 1,015,161.40 |
| 9,155,269.77 | 9,475,522.87 | 9,498,033.26 | 9,318,793.03 | 9,923,844.49 | 11,069,534.40 |
| 2,981,099.69 | 3,066,838.65 | 2,915,617.78 | 2,729,315.85 | 2,837,755.46 | 2,994,495.92 |
| 20,217,155.28 | 20,637,764.27 | 29,718,762.69 | 22,345,797.37 | 22,755,179.85 | — |
| 1,539,629.66 | 1,252,749.11 | 181,238.28 | 14,748.62 | 2,118,578.88 | 1,100,226.85 |
| — | 102,742.26 | — | — | 55,117.38 | 59,526.87 |
| 293,895.43 | 338,405.20 | — | 342,278.71 | 419,942.92 | 669,680.59 |
| 7,338,287.23 | 7,378,292.99 | 7,335,466.52 | 7,445,972.04 | 8,658,548.63 | 9,464,576.11 |
| 48,436,319.53 | 63,370,577.53 | 110,218,078.31 | 27,690,154.67 | 81,001,076.19 | 88,583,543.63 |
| 71,631.25 | 214,367.70 | 148,060.26 | 221,662.83 | 275,488.60 | 404,071.22 |
| 6,399,040.90 | 12,336,202.85 | 11,791,399.17 | 11,306,485.45 | 22,581,675.63 | 24,315,384.14 |
| 8,518,565.95 | 19,369,477.89 | 15,344,570.16 | 21,093,846.30 | 20,239,767.26 | 19,602,974.59 |

State of Georgia

Revenue by Category – Transferred to Office of Treasury and Fiscal Services (continued) For the Last Ten Fiscal Years Table 2

| | Year Ended June 30, 1996 | Year Ended June 30, 1997 | Year Ended June 30, 1998 | Year Ended June 30, 1999 |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Departmental Regulatory Fees and Sales: | | | | |
| Secretary of State | | | | |
| Securities Dealers' Fees | \$ 5,227,432.28 | \$ 5,902,766.34 | \$ 6,715,923.68 | \$ 6,990,659.88 |
| Qualifying Fees | — | 234,499.50 | 109,779.03 | 9,569.00 |
| Student Finance Commission, Georgia | 217,868.79 | 243,852.16 | 318,338.38 | 284,552.48 |
| Superior Court Clerks' Cooperative Authority | — | — | — | — |
| Transportation, Department of | — | 1,000.00 | — | — |
| Treasury and Fiscal Services, Office of | | | | |
| Dividends on Stock | 16,756.48 | 18,689.92 | 22,234.56 | 28,679.36 |
| Interest on Deposits | 97,118,295.98 | 132,532,068.89 | 161,957,307.17 | 174,264,813.17 |
| Other | 1,728,543.18 | 116,529.73 | 603,737.56 | 537,789.27 |
| Workers' Compensation, State Board of | 10,307,477.63 | 10,574,057.74 | 10,647,197.75 | 11,352,310.94 |
| Total Regulatory Fees and Sales | \$ 414,242,058.64 | \$ 449,191,769.96 | \$ 454,018,271.04 | \$ 490,236,666.01 |
| Total Remittances by Collecting Units of the State | \$ 10,446,184,458.90 | \$ 11,131,393,549.40 | \$ 11,718,182,319.49 | \$ 12,696,109,796.09 |
| Federal Revenue: | | | | |
| Election Reform Payments | \$ — | \$ — | \$ — | \$ — |
| Jobs and Growth Tax Relief Reconciliation Act of 2003 | — | — | — | — |
| Grants | 36,669.40 | 37,318.51 | 38,105.96 | 39,021.10 |
| Reimbursement for Petroleum Violation Escrow Funds | — | 49,429.42 | — | — |
| Reimbursement for CMIA | 530.00 | 226.00 | 311.00 | 482.00 |
| Total Federal Revenue | \$ 37,199.40 | \$ 86,973.93 | \$ 38,416.96 | \$ 39,503.10 |
| Other Revenues Retained: | | | | |
| Department of Community Health | | | | |
| Indigent Care Trust Fund | \$ 162,177,246.00 | \$ 180,808,601.00 | \$ 194,125,743.00 | \$ 181,164,882.00 |
| Department of Human Resources | | | | |
| Brain and Spinal Injury Trust Fund | — | — | — | — |
| Georgia Lottery Corporation | | | | |
| Lottery Proceeds | 543,233,898.00 | 581,438,726.00 | 555,072,000.00 | 646,705,000.00 |
| Interest Earned | 15,239,988.68 | 12,189,122.68 | 11,222,881.54 | 15,936,824.92 |
| Tobacco Settlement Funds | | | | |
| Tobacco Settlement Received | — | — | — | — |
| Interest Earned | — | — | — | — |
| Other | — | — | — | — |
| Total Other Revenues Retained | \$ 720,651,132.68 | \$ 774,436,449.68 | \$ 760,420,624.54 | \$ 843,806,706.92 |
| Total Revenues | \$ 11,166,872,790.98 | \$ 11,905,916,973.01 | \$ 12,478,641,360.99 | \$ 13,539,956,006.11 |

(1) June 30, 2003 and prior years were reported separately under "Alcoholic Beverage Tax", "Malt Beverage Tax" and "Wine Tax" in prior year reports.

(2) June 30, 2003 and prior years were reported as one total under "Income Tax" in prior year reports.

(3) June 30, 2003 and prior years were reported as "Motor Fuel Tax" in prior year reports.

(4) June 30, 2003 and prior years were reported as "Sales and Use Tax - Motor Fuel" in prior year reports.

(5) June 30, 2003 and prior years were reported as "Cigar and Cigarette Tax" in prior year reports.

| Year Ended June 30, 2000 | Year Ended June 30, 2001 | Year Ended June 30, 2002 | Year Ended June 30, 2003 | Year Ended June 30, 2004 | Current Year Ended June 30, 2005 |
|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--|
| \$ 6,816,459.25 | \$ 9,612,668.08 | \$ 8,402,287.31 | \$ 7,999,957.29 | \$ 12,961,390.31 | \$ 8,949,682.83 |
| 9,812.18 | — | 235,062.35 | (934.96) | 101,232.81 | 252,534.33 |
| 353,831.75 | 430,857.49 | 552,488.11 | 730,478.76 | 874,748.70 | 838,109.30 |
| — | — | — | — | — | 56,851,847.86 |
| 990.00 | 990.00 | — | 1,198,500.18 | — | 970.00 |
| 30,612.80 | 23,201.28 | 15,467.52 | 17,239.84 | 24,168.00 | 28,679.36 |
| 220,747,799.46 | 254,583,379.63 | 184,792,545.56 | 107,262,050.55 | 37,925,955.91 | 48,699,384.20 |
| 322,811.60 | 638,024.36 | 1,089,327.30 | 3,123,552.57 | 2,722,933.13 | 2,175,995.86 |
| <u>11,422,705.55</u> | <u>12,132,670.88</u> | <u>12,476,935.40</u> | <u>13,509,710.89</u> | <u>17,441,124.31</u> | <u>13,700,314.12</u> |
| \$ <u>560,965,792.23</u> | \$ <u>635,094,661.02</u> | \$ <u>601,661,973.07</u> | \$ <u>464,310,744.80</u> | \$ <u>588,792,895.76</u> | \$ <u>646,552,821.26</u> |
| \$ <u>13,781,937,492.37</u> | \$ <u>14,688,987,803.25</u> | \$ <u>14,005,479,207.78</u> | \$ <u>13,624,846,657.04</u> | \$ <u>14,584,644,741.79</u> | \$ <u>15,813,996,666.63</u> |
| \$ — | \$ — | \$ — | \$ 4,740,448.00 | \$ — | \$ — |
| — | — | — | 139,191,035.56 | 139,191,035.56 | — |
| 39,180.71 | 39,691.49 | 1,369.80 | — | 2,820.60 | 1,439.28 |
| — | — | — | — | — | — |
| <u>519.00</u> | <u>1,154.00</u> | <u>697.00</u> | <u>871.00</u> | <u>5,930.50</u> | <u>(2,051.50)</u> |
| \$ <u>39,699.71</u> | \$ <u>40,845.49</u> | \$ <u>2,066.80</u> | \$ <u>143,932,354.56</u> | \$ <u>139,199,786.66</u> | \$ <u>(612.22)</u> |
| \$ 261,900,357.00 | \$ 194,209,858.00 | \$ 199,846,895.00 | \$ 172,361,389.00 | \$ — | \$ — |
| — | — | — | — | 1,625,000.00 | 1,689,400.00 |
| 683,827,000.00 | 691,672,000.00 | 726,202,000.00 | 751,557,000.00 | 782,692,000.00 | 802,083,000.00 |
| 26,689,542.15 | 27,865,573.91 | 10,821,693.45 | 5,911,258.98 | 4,662,547.34 | 11,407,096.21 |
| 200,873,108.23 | 153,875,118.83 | 178,371,653.21 | 180,091,881.99 | 154,123,763.33 | 156,427,234.07 |
| 4,753,202.64 | 11,906,449.17 | 5,757,884.58 | 2,773,032.59 | 1,862,448.58 | 2,935,032.00 |
| <u>—</u> | <u>61,244.32</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>—</u> |
| \$ <u>1,178,043,210.02</u> | \$ <u>1,079,590,244.23</u> | \$ <u>1,121,000,126.24</u> | \$ <u>1,112,694,562.56</u> | \$ <u>944,965,759.25</u> | \$ <u>974,541,762.28</u> |
| \$ <u>14,960,020,402.10</u> | \$ <u>15,768,618,892.97</u> | \$ <u>15,126,481,400.82</u> | \$ <u>14,881,473,574.16</u> | \$ <u>15,668,810,287.70</u> | \$ <u>16,788,537,816.69</u> |

State of Georgia

Appropriation Allotments For the Last Ten Fiscal Years Table 3

| | Year Ended June 30, 1996 | Year Ended June 30, 1997 | Year Ended June 30, 1998 | Year Ended June 30, 1999 |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <u>OPERATING ALLOTMENTS</u> | | | | |
| Legislative Branch | | | | |
| General Assembly of Georgia | | | | |
| State Funds | \$ 25,617,738.00 | \$ 26,278,571.00 | \$ 27,168,900.00 | \$ 27,801,978.00 |
| Audits and Accounts, Department of | | | | |
| State Funds | 18,664,008.00 | 20,205,494.00 | 20,214,774.00 | 23,623,583.00 |
| Judicial Branch | | | | |
| State Funds | 78,574,681.00 | 83,819,244.00 | 90,895,360.00 | 100,960,794.00 |
| Executive Branch | | | | |
| Administrative Services, Department of | | | | |
| State Funds | 41,921,650.00 | 41,426,677.00 | 54,629,301.00 | 69,265,951.00 |
| Agriculture, Department of | | | | |
| State Funds | 41,543,571.00 | 41,505,800.00 | 41,946,664.00 | 49,339,795.00 |
| Banking and Finance, Department of | | | | |
| State Funds | 9,237,778.00 | 9,231,823.00 | 9,242,238.00 | 9,846,715.00 |
| Community Affairs, Department of | | | | |
| State Funds | 41,238,924.00 | 49,730,231.00 | 46,229,803.00 | 37,642,917.00 |
| Tobacco Settlement Funds | — | — | — | — |
| Community Health, Department of (Formerly | | | | |
| Medical Assistance, Department of) | | | | |
| State Funds | 1,354,441,592.00 | 1,338,605,544.00 | 1,374,002,960.00 | 1,388,497,062.00 |
| Tobacco Settlement Funds | — | — | — | — |
| Corrections, Department of | | | | |
| State Funds | 682,256,216.00 | 677,061,605.00 | 701,369,704.00 | 785,893,797.00 |
| Defense, Department of | | | | |
| State Funds | 4,694,610.00 | 4,235,851.00 | 4,989,144.00 | 5,591,747.00 |
| Early Care and Learning, Department of (1) | | | | |
| State Funds | — | — | — | — |
| Lottery for Education | — | — | — | — |
| Economic Development, Department of (Formerly | | | | |
| Industry, Trade and Tourism, Department of) | | | | |
| State Funds | 28,152,973.00 | 20,223,299.00 | 22,307,481.00 | 25,256,380.00 |
| Tobacco Settlement Funds | — | — | — | — |
| Education, Department of | | | | |
| State Funds | 3,776,432,876.00 | 4,110,148,575.00 | 4,508,630,410.00 | 4,827,691,716.00 |
| Lottery For Education | 202,136,245.00 | 348,231,780.00 | 357,532,088.00 | 323,135,972.00 |
| Tobacco Settlement Funds | — | — | — | — |
| Employees' Retirement System | | | | |
| State Funds | — | — | — | 673,425.00 |
| Financing and Investment Commission, | | | | |
| Georgia State | | | | |
| State Funds | — | — | — | — |
| Forestry Commission, Georgia | | | | |
| State Funds | 35,970,488.00 | 35,616,549.00 | 35,106,578.00 | 37,956,600.00 |
| Governor, Office of the | | | | |
| State Funds | 29,921,984.00 | 28,938,219.00 | 139,327,157.00 | 85,965,074.00 |
| Human Resources, Department of | | | | |
| State Funds | 1,199,361,111.00 | 1,187,352,108.00 | 1,169,338,283.00 | 1,244,316,645.00 |
| Tobacco Settlement Funds | — | — | — | — |
| Insurance, Department of | | | | |
| State Funds | 15,788,515.00 | 14,997,889.00 | 15,649,080.00 | 15,781,902.00 |
| Investigation, Georgia Bureau of | | | | |
| State Funds | 46,267,108.00 | 48,177,827.00 | 49,099,166.00 | 56,030,891.00 |
| Juvenile Justice, Department of (Formerly | | | | |
| Children and Youth Services, Department of) | | | | |
| State Funds | 126,652,017.00 | 149,486,039.00 | 185,541,192.00 | 216,332,219.00 |
| Labor, Department of | | | | |
| State Funds | 17,901,087.00 | 19,522,188.00 | 20,500,998.00 | 21,251,054.00 |
| Law, Department of | | | | |
| State Funds | 12,583,301.50 | 12,340,428.00 | 13,379,252.00 | 13,949,130.00 |

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

| | Year Ended June 30, 2000 | Year Ended June 30, 2001 | Year Ended June 30, 2002 | Year Ended June 30, 2003 | Year Ended June 30, 2004 | Current Year Ended June 30, 2005 |
|----|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--|
| \$ | 31,805,629.00 | \$ 33,849,106.00 | \$ 35,289,123.00 | \$ 34,867,560.00 | \$ 34,231,470.00 | \$ 32,854,358.00 |
| | 26,179,279.00 | 28,039,352.00 | 29,616,070.00 | 30,302,276.00 | 29,118,037.00 | 28,193,466.00 |
| | 111,540,142.00 | 121,556,485.00 | 133,681,033.00 | 136,885,691.00 | 140,268,407.00 | 165,228,101.00 |
| | 109,690,967.00 | 50,889,155.00 | 53,694,343.00 | 40,648,727.00 | 39,164,276.00 | 35,557,790.00 |
| | 44,817,478.00 | 47,074,106.00 | 45,695,490.00 | 44,039,095.00 | 41,230,794.00 | 39,801,505.00 |
| | 10,216,029.00 | 10,871,827.00 | 11,045,266.00 | 10,781,724.00 | 10,456,726.00 | 10,187,213.00 |
| | 88,010,517.00 | 122,827,596.00 | 66,014,225.00 | 49,753,999.00 | 27,684,398.00 | 28,904,881.00 |
| | — | — | — | — | 65,834,093.00 | 47,123,333.00 |
| | 1,811,594,699.00 | 1,601,735,753.00 | 1,498,572,939.00 | 1,909,587,143.00 | 1,953,743,351.00 | 2,079,295,408.00 |
| | — | 21,219,950.00 | 20,622,213.00 | 23,087,386.00 | 58,087,386.00 | 58,087,386.00 |
| | 853,697,481.00 | 882,706,600.00 | 914,261,596.00 | 927,037,519.00 | 905,854,482.00 | 891,749,240.00 |
| | 7,378,907.00 | 8,285,850.00 | 8,541,200.00 | 8,159,515.00 | 7,895,875.00 | 7,965,274.00 |
| | — | 1,269,256.00 | 1,265,054.00 | 1,275,576.00 | 1,215,299.00 | 3,175,976.00 |
| | — | 228,895,928.00 | 236,706,647.00 | 252,641,141.00 | 259,534,114.00 | 276,248,329.00 |
| | 29,038,873.00 | 29,887,419.00 | 28,619,259.00 | 29,016,758.00 | 36,690,010.00 | 25,671,981.00 |
| | — | 79,953,629.00 | 34,131,677.00 | 78,051,263.00 | — | — |
| | 5,111,284,113.00 | 5,608,810,474.00 | 5,933,448,571.00 | 6,001,179,008.00 | 5,918,874,093.00 | 6,056,383,640.00 |
| | 354,373,083.00 | 157,441,836.00 | 73,280,354.00 | — | — | — |
| | — | 30,000,000.00 | 30,000,000.00 | 30,000,000.00 | — | — |
| | — | 2,992,000.00 | — | 617,000.00 | 617,000.00 | 890,651.00 |
| | — | 468,000,000.00 | — | — | — | — |
| | 36,366,572.00 | 37,628,116.00 | 38,243,168.00 | 35,460,912.00 | 33,233,361.00 | 31,572,309.00 |
| | 46,408,424.00 | 47,308,681.00 | 53,878,110.00 | 45,914,544.00 | 35,755,617.00 | 44,235,238.00 |
| | 1,252,024,922.00 | 1,291,092,697.00 | 1,359,464,164.00 | 1,406,244,209.00 | 1,388,242,309.00 | 1,324,511,584.00 |
| | — | 37,102,837.00 | 68,649,314.00 | 47,748,385.00 | 44,068,581.00 | 44,766,104.00 |
| | 15,456,662.00 | 15,650,323.00 | 15,909,654.00 | 16,505,828.00 | 16,427,511.00 | 16,174,248.00 |
| | 61,418,237.00 | 65,109,322.00 | 66,951,735.00 | 63,200,529.00 | 59,854,420.00 | 60,650,083.00 |
| | 237,128,264.00 | 269,251,267.00 | 272,696,434.00 | 272,150,355.00 | 270,635,317.00 | 267,078,815.00 |
| | 21,854,273.00 | 24,885,389.00 | 55,039,273.00 | 54,620,120.00 | 52,682,798.00 | 48,332,734.00 |
| | 14,624,689.00 | 15,398,545.00 | 15,368,631.00 | 14,898,464.00 | 14,264,933.00 | 13,310,857.00 |

State of Georgia

Appropriation Allotments (continued) For the Last Ten Fiscal Years Table 3

| | Year Ended June 30, 1996 | Year Ended June 30, 1997 | Year Ended June 30, 1998 | Year Ended June 30, 1999 |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Executive Branch | | | | |
| Motor Vehicle Safety, Department of State Funds | \$ — | \$ — | \$ — | — |
| Natural Resources, Department of State Funds | 94,797,654.00 | 106,517,447.00 | 104,077,984.00 | 111,954,174.00 |
| Pardons and Paroles, State Board of State Funds | 40,859,980.00 | 43,759,827.00 | 45,029,713.00 | 47,017,963.00 |
| Personnel Board, State - Merit System of Personnel Administration State Funds | — | — | 300,000.00 | 32,500,000.00 |
| Public Safety, Department of State Funds | 123,437,062.00 | 117,957,390.00 | 114,791,694.00 | 120,305,550.00 |
| Public School Employees' Retirement System State Funds | 13,315,000.00 | 14,212,500.00 | 15,110,000.00 | 17,642,000.00 |
| Public Service Commission State Funds | 8,712,420.00 | 8,275,378.00 | 8,482,241.00 | 9,554,299.00 |
| Regents of the University System of Georgia, Board of State Funds | 1,250,769,551.00 | 1,338,591,071.00 | 1,485,294,275.00 | 1,603,044,663.00 |
| Lottery for Education | 71,947,611.00 | 78,504,000.00 | 35,054,422.00 | 26,885,000.00 |
| Tobacco Settlement Funds | — | — | — | — |
| Removal of Hazardous Materials, Agency for State Funds | 117,064.00 | — | — | — |
| Revenue, Department of State Funds | 99,567,590.00 | 106,421,967.00 | 115,996,967.00 | 129,830,945.00 |
| Tobacco Settlement Funds | — | — | — | — |
| Secretary of State State Funds | 31,095,904.00 | 30,901,344.00 | 30,608,423.00 | 32,527,576.00 |
| Soil and Water Conservation Commission, State State Funds | 2,016,411.00 | 2,000,910.00 | 2,106,800.00 | 2,161,294.00 |
| Student Finance Commission, Georgia State Funds | 33,352,346.00 | 32,754,952.00 | 34,136,754.00 | 33,478,570.00 |
| Lottery for Education | 161,240,172.00 | 161,118,161.00 | 203,895,380.00 | 215,153,022.00 |
| Teachers Retirement System State Funds | 4,034,000.00 | 4,100,000.00 | 3,644,000.00 | 3,650,000.00 |
| Technical and Adult Education, Department of State Funds | 166,733,149.00 | 202,966,273.00 | 247,964,921.00 | 288,475,280.00 |
| Lottery for Education | 40,258,713.00 | 91,965,507.00 | 5,441,500.00 | 26,809,346.00 |
| Transportation, Department of State Funds | 492,094,050.00 | 542,979,114.00 | 606,922,082.65 | 598,154,925.00 |
| Veterans Service, State Department of State Funds | 24,353,698.00 | 20,262,252.00 | 20,519,548.00 | 20,445,381.00 |
| Workers' Compensation, State Board of State Funds | 10,454,185.00 | 10,646,701.00 | 10,918,457.00 | 11,490,784.00 |
| Total Operating Allotments | \$ 10,458,515,033.50 | \$ 11,181,070,535.00 | \$ 11,977,395,694.65 | \$ 12,697,886,119.00 |
| DEBT ALLOTMENTS | | | | |
| General Obligation Debt Sinking Fund, State of Georgia State Funds | 524,313,203.00 | 621,465,791.00 | 596,125,028.00 | 562,616,689.00 |
| Total Allotments | \$ 10,982,828,236.50 | \$ 11,802,536,326.00 | \$ 12,573,520,722.65 | \$ 13,260,502,808.00 |

(1) June 30, 2001 through June 30, 2004 were reported within the Department of Education in prior year reports.

This financial information was compiled by the State Accounting Office. See Independent Accountant's Report on Applying Agreed-Upon Procedures issued by the Department of Audits and Accounts.

| Year Ended June 30, 2000 | Year Ended June 30, 2001 | Year Ended June 30, 2002 | Year Ended June 30, 2003 | Year Ended June 30, 2004 | Current Year Ended June 30, 2005 |
|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--|
| \$ — | \$ — | \$ 91,818,332.00 | \$ 89,543,393.00 | \$ 77,665,832.00 | \$ 77,292,312.00 |
| 116,788,517.00 | 156,008,966.00 | 156,874,962.00 | 111,320,112.00 | 95,800,444.00 | 94,995,313.00 |
| 48,076,666.00 | 50,253,029.00 | 50,665,662.00 | 48,537,488.00 | 46,609,659.00 | 44,258,831.00 |
| — | — | — | — | — | — |
| 122,672,087.00 | 129,442,737.00 | 100,851,869.00 | 96,614,842.00 | 89,706,765.00 | 85,192,018.00 |
| 18,602,000.00 | 17,642,000.00 | 12,238,226.00 | 4,127,798.00 | 1,420,696.00 | 1,420,696.00 |
| 9,356,109.00 | 9,847,341.00 | 8,529,128.00 | 9,118,306.00 | 8,651,730.00 | 8,129,104.00 |
| 1,635,531,781.00 | 1,747,626,872.00 | 1,743,190,350.00 | 1,665,609,739.00 | 1,623,786,137.00 | 1,670,074,292.00 |
| 92,790,980.00 | 54,626,222.00 | 31,689,500.00 | 21,509,000.00 | — | — |
| — | 37,099,895.00 | 19,241,857.00 | 6,585,889.00 | 6,244,639.00 | 6,243,177.00 |
| — | — | — | — | — | — |
| 216,107,558.00 | 303,662,287.00 | 350,722,734.00 | 467,978,662.00 | 466,895,136.00 | 503,164,629.00 |
| — | 250,000.00 | — | 150,000.00 | 150,000.00 | 150,000.00 |
| 31,359,663.00 | 36,197,980.00 | 37,010,508.00 | 36,512,033.00 | 34,076,016.00 | 35,340,802.00 |
| 2,250,337.00 | 2,811,482.00 | 3,497,003.00 | 3,408,809.00 | 3,174,915.00 | 2,970,063.00 |
| 33,921,783.00 | 35,041,906.00 | 42,382,425.00 | 39,860,389.00 | 38,308,251.00 | 37,605,146.00 |
| 210,381,363.00 | 270,279,309.00 | 361,403,930.00 | 390,887,625.00 | 441,305,643.00 | 500,643,778.00 |
| 3,215,000.00 | 3,270,000.00 | 3,090,000.00 | 2,670,000.00 | 2,204,744.00 | 2,138,000.00 |
| 265,411,856.00 | 254,935,576.00 | 268,477,279.00 | 277,871,777.00 | 300,389,271.00 | 297,052,064.00 |
| 26,982,049.00 | 12,500,000.00 | — | — | — | — |
| 593,399,630.61 | 662,512,673.75 | 714,203,152.86 | 667,076,123.00 | 664,624,075.44 | 609,723,269.00 |
| 21,438,272.00 | 20,278,315.00 | 22,653,745.00 | 22,012,856.00 | 21,942,995.00 | 21,023,121.00 |
| 11,615,616.00 | 11,949,645.00 | 12,064,526.00 | 13,744,229.00 | 17,056,071.00 | 14,511,013.00 |
| \$ 13,734,810,507.61 | \$ 15,155,969,734.75 | \$ 15,131,290,731.86 | \$ 15,539,813,797.00 | \$ 15,385,677,677.44 | \$ 15,649,878,132.00 |
| 530,297,763.00 | 629,869,819.00 | 739,869,163.00 | 625,421,301.00 | 685,707,114.00 | 905,611,482.00 |
| \$ 14,265,108,270.61 | \$ 15,785,839,553.75 | \$ 15,871,159,894.86 | \$ 16,165,235,098.00 | \$ 16,071,384,791.44 | \$ 16,555,489,614.00 |